

eMARS 501

Cost Accounting Projects and Grants



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eMARS Cost Accounting – Projects and Grants

1 – Orientation

Cost Accounting is the tracking of accounting events that are associated with a special purpose. The purpose could be defined by funding received from an outside entity like a Federal award or third-party award or the purpose could be grouping costs together for internally defined reasons (for a special spending initiative or specific costs incurred to provide a service). In many cases, Cost Accounting activity is tracked for purposes of billing an outside entity to reclaim some or all of the costs. In the Commonwealth of Kentucky, Cost Accounting functionality is used primarily for grants and federally-funded projects. It allows for the establishment of grant agreements, identification of costs and revenues by grant, and automated reimbursement of grant costs.

This course will introduce you to the use of the Major Program structure in the Cost Accounting business area of eMARS.

[Pre-requisites](#)

You should have completed the following courses before continuing:

- eMARS 101 Intro to eMARS
- eMARS 110 Chart of Accounts
- eMARS 201 General Accounting Overview

[Learning Objectives](#)

At the conclusion of this session, you will be able to:

- Define the chart of accounts cost accounting attributes
- Describe the purpose of cost accounting reimbursable budget structures
- Setup a Major Program structure
- Process Charge Transaction (**CH**) Document
- Process Cash Receipt (**CR**) Document to record vendor refund
- Review and correct validation and submission error messages
- Describe the specific conventions adopted by Kentucky in each business area

[Grant Business Processes Overview](#)

Cost Accounting uses the Major Program structure to capture the reporting and processing rules for a project or grant. The Major Program defines the high level initiative under which funds are received and identifies global characteristics for all programs defined beneath. The Program defines the breakdown of the Major Program initiative and is based on budgeting, reporting, and/or Chart of Accounts inference needs requirements. The Program and Program Period are coded on accounting documents. Other elements that are used to define the program including Funding Profile, Funding Priority and Funding Line are inferred.

Through the reimbursement process, expenditures and charges are selected for reimbursement based on the CMIA method and clearance pattern that is used by the Commonwealth. Reports are generated detailing the transactions against the grants and the amount that should be requested from the Federal funding source. Receivable (**RE**) and Cash Receipt (**CR**) documents are also created matching the amount of funds to be drawn.

Grant Life Cycle

The business process life cycle for a grant includes:

- Reference data setup
- Reimbursable budget
- Record financial activity
- Reimbursement processes
- Reporting

Reference Data Setup

Proper management of projects and grants begins with the definition of a meaningful reporting structure. eMARS grant setup and maintenance is done through a series of table setups. The tables are covered in detail later but they include:

- Major Program Class (**MJPCLS**)
- Drawdown Group (**DDG**)
- Major Program (**MJPRG**)
- Program (**PROG**)
- Program Period (**PPC**)
- Funding Profile (**FPRFLST**)
- Funding Profile Inference (**FPI4**)

Reimbursable Budget

eMARS reimbursable budget structures are separate from expense and revenue budget structures, such as appropriation and allotment budgets. Reimbursable budgets allow users to track expenditures, encumbrances, charges, revenue credits and revenue received against grants. It also provides a mechanism for putting constraints on the amount expended against a grant based on certain criteria such as available amount. Grant budgets are established in eMARS using documents. Reimbursable Budget Structure 39 will be used for all programs in eMARS.

Record Financial Activity

Recording financial activity is the process by which grant funds are expended and recorded against the grant. This process also covers the distribution of revenues among Commonwealth agencies as appropriate.

Reimbursement Processes

eMARS provides a Reimbursement Process for grants and federally-funded projects to generate Receivable and Cash Receipt documents. Documents are automatically generated to request money from the grantor. The responsible Commonwealth agency obtains funds from funding agencies through this process. This process may also encompass the distribution of grant revenues among other participating Commonwealth agencies.

Reporting

Full detail is kept on each expenditure record and its reimbursement history to support the expenditure/funding sources reporting required. The following tracking mechanisms are available:

- Budget status and reimbursement activity inquiries with drill-down capability
- Ad hoc query capabilities
- Reports

eMARS Cost Accounting Features

- eMARS uses Front-end split functionality, which performs fund accounting calculations for transactions at the time of document validation. Front-end split adjusts the input document to infer and record the accounting codes and the funding participation information at the time of validation. Front-end split allows the funding to be split between select chart of accounts elements. Budgets are updated real-time so the financial status is known immediately.
- eMARS provides table-driven structures for grants, eliminating the need for document approvals to make changes to grant setup.
- Drawdown group codes are used to group drawdowns into one cash receipt in the reimbursement process.
- The Major Program Class rollup is used to tie Major Programs from multiple Departments together.
- eMARS uses a limited number of Customer codes. A Customer record will be established for five Federal providers and one State provider.
- eMARS uses Letter of Credit values to provide flexible negative drawdown prevention capabilities.



eMARS Table Structures for Grants

Rather than documents, eMARS provides table structures for grant maintenance. In particular, the Major Program Structure (MPS) defines the grant's overall structure. A Major Program is defined within Department, and it is comprised of Programs (representing reportable activities), Program Periods (representing grant award periods), and Funding Profiles. Here is a sample MPS structure (explanations of the elements are provided later):

Major Program **MEDMPS** Program Periods: **09, 10** (awards in two Federal FYs)Program: **MED01** Funding Profile: **75F25S** (75% Federal)

Program: **MED02** Funding Profile: **100S** (100% State – ineligible)

Funding Profile: **100F** (100% Federal)

Program Periods, Programs, and Funding Profiles are defined independently within Major Program. They can then be linked together by establishing budgets and inferences.

Document Codes

The following table displays cost accounting document codes currently used for cost accounting in eMARS.

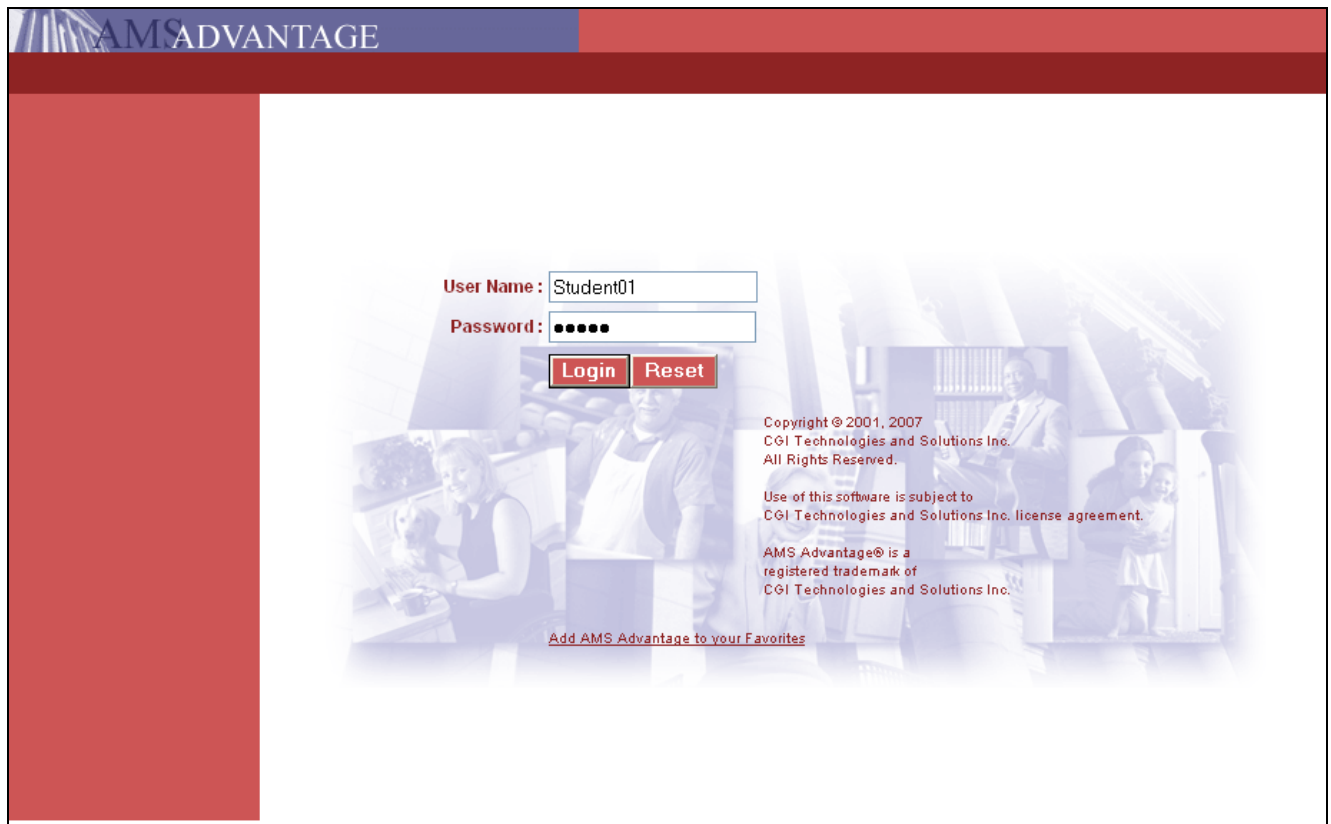
Business Process	Document Code	Description
Grant and Project Budgets	BGPDR	Program Period Reimbursable
Record project charges	CH	Charge Transaction
Record Non-accounting Memo: (third party activity)	CH	Charge Transaction
Record program income	CR	Cash Receipt
Record receivables (draw requests)	RE	Receivable
Record cash receipts (draw deposits)	CR	Cash Receipt
Reimbursable budget corrections (manually split)	JVC	Cost Accounting Journal Voucher
Reimbursable budget corrections (Front End Split)	JV2E	Journal Voucher Correction

Exercise - Log in to eMARS

You will use a Training ID to access the training database during class. These IDs are only set up for the training environment. Your User ID for the production environment will be assigned along with a new password in eMARS.

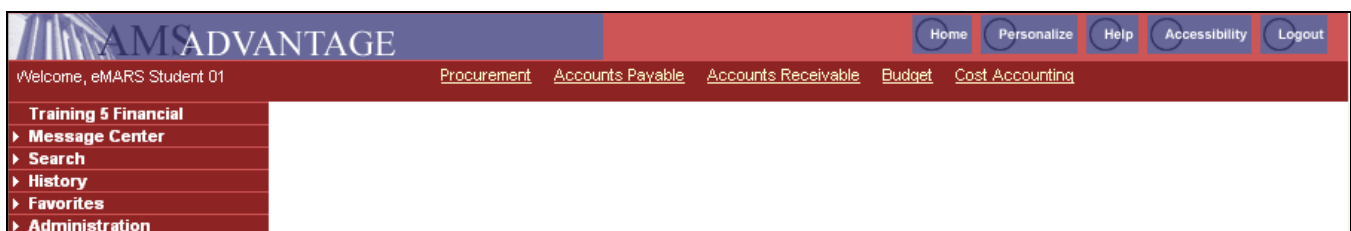
- From the Login page, enter the following information:

Required Fields	Values
User Name	Enter the Student ID shown on your student card. NOTE: User Names are case sensitive.
Password	Enter the Password and click Login . NOTE: Passwords are case sensitive.



The Home Page appears.

eMARS Home Page



2 – Cost Accounting Tables

Overview

The following are Cost Accounting reference tables that comprise the Major Program structure:

Setup Tables	Page Code	Brief Description
Drawdown Group	DDG	Used to set up valid Drawdown Groups.
Major Program	MJPRG	Defines the high level initiative under which funds are received and identifies global characteristics for all programs defined beneath.
Program	PROG	Defines the breakdown of Major Program based on budgeting, reporting and/or Chart of Accounts inference requirements.
Program Period	PPC	Establishes award periods (or Cost Accounting fiscal years) under Major Program.
Funding Profile	FPRFLST	Identifies funding relationships within Major Program.
Funding Priority	FPRFLST	Specifies the stages of billing for a Funding Profile.
Funding Line	FPRFLST	Identifies the billing information related to a specific Customer within Funding Profiles.
Funding Profile Inference 4	FPI4	Infers a Funding Profile based on Department, Major Program, Program, and Program Period. If an inference cannot be made for a cost accounting entity, then an error is issued, preventing the document from accepting.
CMIA Setup	CMIA	Specifies which funding sources require that drawdown amounts submitted for reimbursement comply with CMIA (Cash Management Improvement Act) calculation.

Drawdown Group (DDG) Table

The Drawdown Group (**DDG**) table is used to set up valid Drawdown Groups. Drawdown Group is used to group Major Programs such that a single **CR** document is generated to represent a funds transmittal from a grantor. **If a Major Program is set up for generation of RE/CR documents, Drawdown Group is required on the Major Program (MJPRG) table.**

The records on the **DDG** table validate what is entered on the **MJPRG** table in the Drawdown Department and Drawdown Group fields. This assures all Major Programs within a Drawdown Group have the same Drawdown Department value and only valid Drawdown Groups are used. All of the fields on the Drawdown Group table are required. This table is maintained by Statewide Accounting Services (SAS).



Drawdown Group and Generated Cash Receipt (CR) Documents

eMARS provides the capability of generating Receivable (**RE**) and Cash Receipt (**CR**) documents to record drawdowns. Grants can be set up such that eMARS automatically tracks costs, calculates drawdown amounts on a weekly basis, posts **RE** documents to record drawdown requests and creates CR documents that later can be processed to post the deposit of the cash reimbursement.

Drawdown Group facilitates the cash deposit process by minimizing the number of **CR** documents that represent a single bank deposit of a cash transfer from a grantor. To illustrate, consider the scenario where three Departments (AAA, BBB, and CCC) are each participating in three grants. Department AAA is the Drawdown Department for all three grants. Department AAA requests reimbursement for all three grants at the same time. The grantor executes a single electronic transfer to the bank to reimburse all three grants. Each Department uses the same Drawdown Group code when creating the Major Programs under which the three grants will be set up. The result is a single **CR** document for the bank deposit that distributes the cash receipt among each of the three departments. Department AAA is the Document Department on this **CR**.

Drawdown Group (**DDG**) Table

Drawdown Group

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Drawdown Group	Name	Drawdown Department	Drawdown Unit
075MED	075MED	075	UNIT
✓			
527MED	527MED	527	UNIT
610MED	610MED	610	UNIT
670MED	670MED	670	UNIT

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*Drawdown Group:

*Name:

*Short Name:

*Drawdown Department:

Drawdown Unit:

CMIA Method:

- Drawdown Group: The unique identification for the selected Drawdown Group record.
- Name: The descriptive name for the grant or other cost accounting entity which is the group
- Short Name: The short name for the grant or other cost accounting entity which is the group.
- Drawdown Department: The Department of the primary recipient of the grant. Receivable and Cash Receipt documents created from reimbursement will use the Drawdown Department as the Document Department.

- Drawdown Unit: Receivable and Cash Receipt documents created from reimbursement will use the Drawdown Unit as the Document Unit.
- CMIA Method: Select *Average Clearance* from the drop-down list.

Major Program (MJPRG) Table

The Major Program (MJPRG) table allows you to define and view information for Major Program codes that are used for Cost Accounting and other activities. The Major Program element is the highest-level summary code in the Major Program Structure (MPS). The element defines high level information for an initiative under which funds are received and identifies global characteristics for all programs defined beneath it.

The Major Program structure encompasses features and functionality required to handle the complexities of grant accounting from establishing grant budgets, to expending funds, to drawing down funds from the entity providing the funds.

The Major Program element cannot be entered on the accounting line of a document. It is inferred from the Program code entered on transactions. The element is included in all journal/ledger postings.

Major Program (MJPRG) Table: General Information

Major Program

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Department	Major Program	Name	Active	Effective From	Effective To	Drawdown Group	Drawdown Department
721	DLNMPS	Medical care	Yes			WORK	721
✓			Yes				
758	112MPS	Medical care	Yes				
758	758MPS	Medical care	Yes				
758	987MPS	Medical care	Yes				

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[Search](#)



General Information

*Department: 527

Effective From:

*Major Program: 031MPS

Effective To:

*Name: Medical Care

Active: ☒

*Short Name: Med care

Budgeting: ☒

Reimb Status: Allowed for Reimbursement

General Information

- Department: Agency or UPPS department (the department expending the funds).
- Major Program: A 6 character code that identifies the global characteristics for all the Programs defined beneath the Major Program (the highest level of the MPS).
- Name: The title of the Major Program.
- Short Name: A short name for the title of the Major Program.
- Effective From: Leave blank. Non-overridable errors result when trying to validate documents outside of the effective dates.
- Effective To: Leave blank. Non-overridable errors result when trying to validate documents outside of the effective dates.
- Active: Determines if the Major Program is active. Select the checkbox if the Major Program is active or clear the checkbox if the Major Program is inactive. When trying to process documents against an inactive Major Program, the system will generate an overridable error.
- Budgeting: Select the checkbox if you want to allow a budget document (**BGPDR**) to be created using the Major Program.
- Reimb Status: Select *Allowed for Reimbursement* if the Major Program (based on your grant agreement) is ready to be reimbursed by a federal entity and you are currently able to draw down funds on the Major Program. **It is strongly recommended that you suspend records at the Funding Line level only.**

Major Program (MJPRG) Table: General Options

▼General Options

Stage Definition : ☐

Reimb Budget : 39

Reporting Basis : N/A

Drawdown Group : ALLMED

Drawdown Department :

Drawdown Unit :

Reclass Exclusion : ☐

Split Type : Front End Split (FES)

Construction In Process : ☐

Federal Appropriation Setup : Funding Line

Internal Vendor :

General Options

- Stage Definition: Reserved for future use. Do not select the checkbox.
- Reimb Budget: Type 39. The system will not allow you to save a record on **MJPRG** unless this field equals 39.
- Reporting Basis: Select one of the three options from the drop-down list. See the Reporting Basis note on page 14-15 for additional information.
 - Accrual – The Program Period (**PPC**) code will be inferred based on the entry of the “service from” date on the payment request documents.
 - Cash – The **PPC** will be inferred based on the date on which the check was paid.
 - N/A - The **PPC** will not be inferred on payment documents and will be required to be entered on the accounting line or keyed in your accounting template.
- Drawdown Group: This is the code that defines how Receivable (**RE**) and Cash Receipt (**CR**) documents are grouped together. **Make sure you type a valid drawdown group in this field if REs/CRs will be generated.**
- Drawdown Department: Protected. This is the Department who is the primary recipient of the grant award and will default from the Drawdown Group entered.
- Drawdown Unit: Protected. Also defaults from the Drawdown Group.
- Reclass Exclusion: Not utilized by the Commonwealth.
- Split Type: Select Front End Split (FES) from the drop-down box. The system will not allow you to save a record on **MJPRG** unless the drop-down box equals Front End Split (FES).
- Construction in Process: Not utilized by the Commonwealth.
- Federal Appropriation Setup: This flag determines where fields used for reporting and FHWA file generation are obtained. Select one of the two options from the dropdown-list.
 - Program Period – Funding identification fields (Federal Catalog Agency, Federal Catalog Suffix, Federal Appropriation No., Common Accounting No., External Account No., Letter of Credit No., and Construction Budgeting Authority No.) will be set up on the Program Period (**PPC**) table.
 - Funding Line – Funding identification fields will be entered on the Funding Lines in the Funding Profile (**FPRFLST**) table.
- Internal Vendor: Not utilized by the Commonwealth.



Reporting Basis

For Federal awards, and other situations where an award is repeated for more than one fiscal year, eMARS can automatically determine the Program Period to which a payment should be charged. Logic exists in eMARS to automatically populate the Program Period based on the entry of other dates and fields in the document. Thus, users are not required to determine the Program Period in which an event belongs. There are two methods for Program Period inference:

Example:

Major Program = GRANT

Program = GRANT

PPC	Inference Dates
09	10/1/08 – 9/30/09
10	10/1/09 – 9/30/10

ACCRUAL

	When	Service Date	PPC Inferred (GAX)		When	PPC Inferred(AD)
Create GAX	9/20/2009	9/20/2009	09	Check Cut	9/20/2009	09
Create GAX	9/20/2009	9/20/2009	09	Check Cut	10/2/2009	09
Create GAX	10/2/2009	10/2/2009	10	Check Cut	10/2/2009	10
Create GAX	10/2/2009	10/2/2009	10(overtime 09)	Check Cut	10/2/2009	10
Create GAX	10/2/2009	9/30/2009	09	Check Cut	10/2/2009	09

CASH

	When	Service Date	PPC Inferred (GAX)		When	PPC Inferred(AD)
Create GAX	9/20/2009	9/20/2009	09	Check Cut	9/20/2009	09
Create GAX	9/20/2009	9/20/2009	09	Check Cut	10/2/2009	10
Create GAX	10/2/2009	10/2/2009	10	Check Cut	10/2/2009	10
Create GAX	10/2/2009	10/2/2009	10(overtime 09)	Check Cut	10/2/2009	10
Create GAX	10/2/2009	9/30/2009	10	Check Cut	10/2/2009	10

Be aware that eMARS makes a distinction between a cash expenditure and an accrued expenditure.

eMARS – GAX document

Accrued Expenditure	\$100	
Disbursements Payable		\$100

eMARS – AD document

Disbursements Payable	\$100	
Accrued Expenditure		\$100
Cash Expenditure	\$100	
Cash		\$100

In eMARS, the check has an accounting impact. It reverses the accrual created by the payment document, and creates the entry to post a cash expenditure and cash. The reason this is important, is that when the check is cut, the **AD** document will go through any inference routine (like **PPC**) as well as validated chart of account elements.

Only cash expenditures are billed and go through the Reimbursement Offline Process. Accrual transactions (such as those found on GAX and PRC documents) have no effect on reimbursement.

Major Program (**MJPRG**) Table: Rollups

▼Rollups

Major Program Class : >

Major Program Category : >

Major Program Group : >

Major Program Type : >

Rollups (optional)

These rollups are available to group your Major Programs across Departments using Class or Category or within Department using Group and Type.

- Major Program Class: The equivalent to the Entity Wide Project Number. Major Program Class is a roll-up of Major Program and is not keyed by Department. The Finance Cabinet establishes the codes in the Major Program Class Table (**MJPCLS**). The codes are assigned on a first-come, first-served basis as requested. The responsible department for reporting to the federal entity (primary recipient of the grant award) requests the code from the Finance Cabinet and supplies the code to any sub recipients. Both Departments (primary and sub-recipient) are responsible for associating their Major Programs to the correct Major Program Class.
- Major Program Category – Not keyed by Department. These are also established by and requested from the Finance Cabinet.
- Major Program Group – Keyed by Department.
- Major Program Type – Keyed by Department.

Major Program (**MJPRG**) Table: Description/Contact

▼Description/Contact

Contact : >

Description :

Description Contact

- Contact: Not utilized by the Commonwealth.
- Description: This field can be used for things like, briefly describing the grant or identifying the individual who administers the federal program and is responsible for the reporting of the grant award.

Major Program (MJPRG) Table: Highway Project

▼ Highway Project

Project Agreement Number :

County :

>

Mile Post Start :

Mile Post End :

Mile Post Length :

Station :

Entity :

Area :

Secondary Road Plan :

Building Number :

Parcel Number :

Corridor :

Board Entity :

Legislative Entity :

Indian Reservation :

Highway Functional Class :

Work Description :

Highway Project

This section is used by the Transportation Cabinet.

Major Program (MJPRG) Table: Overhead

▼ Overhead

Overhead Eligible :

Overhead Default Rate :

Overhead Redirection :

Fund :

Sub Fund :

Object :

Sub Object :

Revenue :

Sub Revenue :

BSA :

Sub BSA :

Unit :

Appr Unit :

Activity :

Sub Activity :

Function :

Sub Function :

Location :

Sub Location :

Reporting :

Sub Reporting :

Dept Object :

Dept Revenue :

Task :

Sub Task :

Sub Unit :

Overhead

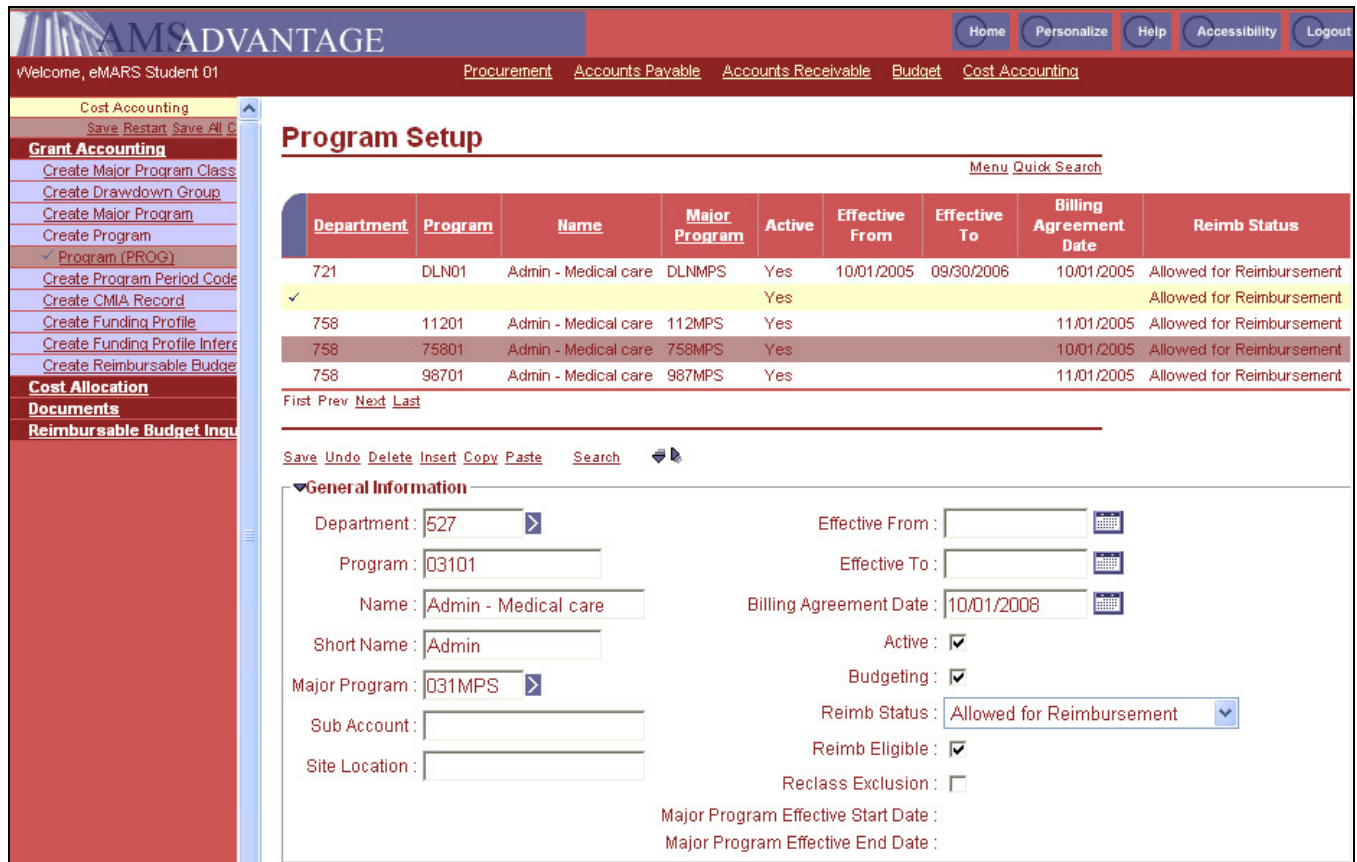
This section is not used.

Program (**PROG**) Table

The Program (**PROG**) table allows you to define and view information for Program codes that are used for Cost Accounting and other activities. Program is a user-defined breakdown of Major Program based on budgeting, reporting, and/or chart of account inference requirements.

Program will be included on the accounting line, on transactions and on ledger postings. Program is required on documents when the fund entered on the accounting line is a Federal Fund. Each Program can be associated with only one Major Program.

Program (**PROG**) Table: General Information



Department	Program	Name	Major Program	Active	Effective From	Effective To	Billing Agreement Date	Reimb Status
721	DLN01	Admin - Medical care	DLNMPS	Yes	10/01/2005	09/30/2006	10/01/2005	Allowed for Reimbursement
				Yes				Allowed for Reimbursement
758	11201	Admin - Medical care	112MPS	Yes			11/01/2005	Allowed for Reimbursement
758	75801	Admin - Medical care	758MPS	Yes			10/01/2005	Allowed for Reimbursement
758	98701	Admin - Medical care	987MPS	Yes			11/01/2005	Allowed for Reimbursement

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Save Undo Delete Insert Copy Paste Search

General Information

Department: 527 Effective From:

Program: 03101 Effective To:

Name: Admin - Medical care Billing Agreement Date: 10/01/2008

Short Name: Admin Active: ☒

Major Program: 031MPS Budgeting: ☒

Sub Account: Reimb Status: Allowed for Reimbursement

Site Location: Reimb Eligible: ☒

Reclass Exclusion: ☐

Major Program Effective Start Date:

Major Program Effective End Date:

General Information

- Department: The Agency or UPPS department (the department expending the funds).
- Program: A 10 character (maximum) code that identifies the grants that need to be tracked with a budget.
- Name: Title of the Program.
- Short Name: Short name for the title of the Program.
- Major Program: Enter or select from the pick list the Major Program associated with the Program. **Be sure to enter the correct value; this should not be changed later.**
- Sub Account: Optional, free-form text.
- Site Location: Optional, free-form text.

- Effective From: Leave blank. Non-overridable errors result when trying to validate documents outside of the effective dates.
- Effective To: Leave blank. Non-overridable errors result when trying to validate documents outside of the effective dates.
- Billing Agreement Date: Defines the earliest date for which Program expenditures can be reimbursed.
- Active: Determines if the Program is active. Select the checkbox if the Program is active or clear the checkbox if the Program is inactive. When trying to process documents against an inactive Program, the system will generate an overridable error.
- Budgeting: Select the checkbox if you want to allow a budget document (**BGPDR**) to be created using the Program.
- Reimb Status: Select *Allowed for Reimbursement* if the Program (based on your grant agreement) is ready to be reimbursed by a federal entity and you are currently able to draw down funds on the Program. **It is strongly recommended that you suspend records at the Funding Line level only.**
- Reimb Eligible: Indicates if expenditures against the Program are reimbursable by an external, typically federal, entity. A selected checkbox indicates expenditures are reimbursable. A cleared checkbox indicates that expenditures are not reimbursable.

NOTE: This checkbox appears on other setup tables. The fact that the checkbox is selected on the Program table does not necessarily imply ALL charges against this Program are reimbursable.

- Reclass Exclusion: Not utilized by the Commonwealth.

Program (**PROG**) Table: Rollups

▼Rollups

Program Class : >

Program Category : >

Program Type : >

Program Group : >

Rollups (optional)

These fields are available to group your Programs across Departments using Class or Category or within Department using Type and Group.

- Program Class – Not keyed by Department. The Finance Cabinet establishes the codes in the Program Class Table (**MJPCLS**), and they are assigned on a first-come, first-served basis as requested.
- Program Category – Not keyed by Department. These are also established by and requested from the Finance Cabinet.
- Program Type – Keyed by Department
- Program Group – Keyed by Department.

*Program (**PROG**) Table: Description/Contact*

▼Description/Contact

Contact :

>

Description :

Description/Contact

- Contact: Not utilized by the Commonwealth.
- Description: This field can be used for things like, briefly describing the grant or identifying the individual who administers the federal program and is responsible for the reporting of the grant award.

*Program (**PROG**) Table: Highway Project*

▼Highway Project

Project Agreement Number :

Secondary Road Plan :

Federal Aid Project Number :

Building Number :

County :

>

Parcel Number :

Mile Post Start :

Corridor :

Mile Post End :

Board Entity :

Mile Post Length :

Legislative Entity :

Station :

Indian Reservation :

Entity :

Highway Functional Class :

Area :

Work Description :

Highway Project

This section is used by the Transportation Cabinet.

*Program (**PROG**) Table: Fixed Asset Information*

▼Fixed Asset Information

Fixed Asset Construction Program Level :

▼

Fixed Asset Information

Fixed Asset Construction Program Level: Not utilized by the Commonwealth.

Program Period (PPC) Table

The Program Period (PPC) table allows you to establish sequential timeframes for each Major Program. The Program Period is the fiscal period of the Major Program's primary funding source. Proper cost reporting for many Programs requires tracking a time period that is different from the standard fiscal year. This need exists for multi-year programs, Programs that run on a different fiscal year cycle (e.g. a federal fiscal year) or Programs with a distinct start and end date.

NOTE: If N/A is entered as the Reporting Basis, Program Period is required on an originating document. A “stand alone” payment request requires entry of **PPC**. However, a payment request that references a “contract” will infer the **PPC** from the contract, which may need to be overridden to represent the current Program Period. See the Reporting Basis note on page 14-15 for more information.

Program Period (PPC) Table: General Information

AMS ADVANTAGE

Welcome, eMARS Student 01

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[Accounts Receivable](#)
[Budget](#)
[Cost Accounting](#)

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Accessibility

Logout

Cost Accounting

Save Restart Save All C

Grant Accounting

Create Major Program Class

Create Drawdown Group

Create Major Program

Create Program

Create Program Period Code

Program Period Code (PPC)

Create CMA Record

Create Funding Profile

Create Funding Profile Intere

Create Reimbursable Budge

Cost Allocation

Documents

Reimbursable Budget Inqu

Program Period

Menu Quick Search

Department	Major Program	Program Period Sequence	Program Period	Program Period Inf From	Program Period Inf To	Reimb Status	Total Clearance Percentage
✓ 527	031MPS	1	09	10/01/2008	09/30/2009	Allowed for Reimbursement	100.00
721	DLNMPS	1	06	10/01/2005	09/30/2006	Allowed for Reimbursement	0.00
758	112MPS	1	06	10/01/2005	09/30/2006	Allowed for Reimbursement	100.00
758	758MPS	1	06	10/01/2005	09/30/2006	Allowed for Reimbursement	100.00
758	987MPS	1	06	10/01/2005	09/30/2006	Allowed for Reimbursement	100.00

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

*Department: 527

*Major Program: 031MPS

*Major Program Name: Medical Care

*Program Period Sequence: 1

*Program Period: 09

*Program Period Name: Federal Fiscal Year 2009

*Short Name: 2009

*Program Period Inf From: 10/01/2008

*Program Period Inf To: 09/30/2009

Active: ☒

Budgeting: ☒

Reimb Status: Allowed for Reimbursement

Major Program Effective Start Date:

Major Program Effective End Date:

Total Clearance Percentage: 100.00

General Options

Stage Definition: No

Stage Profile:

General Information

- Department: Agency or UPPS department (the department expending the funds).
- Major Program: Enter or select from the pick list the Major Program for which you are establishing Program Periods.
- Major Program Name: Protected. Will be populated with the entry of the Major Program.
- Program Period Sequence: Protected. Will be populated based on the number and sequence of Program Period Codes within a Department and Major Program.
- Program Period: Program Period is a breakout of Major Program into sequential timeframes. The major use of this field will be to capture the Federal Fiscal year of the federal award. By doing this users can establish their Major Programs, Programs, and Funding Profiles (providing funding has not changed) once, and only requiring setting up a new **PPC** each time you are awarded your grant for the new federal fiscal year.
- Program Period Name: Title of the Program Period.
- Short Name: Short name for the title of the Program Period.
- Program Period Inf From: The beginning date of the fiscal period of the funding source. If prior Program Periods have been entered, this date must be one day later than the Program Period Inf To date on the prior Program Period.
- Program Period Inf To: The ending date of the fiscal period of the funding source
- Active: Determines if the Program Period is active. Select the checkbox if the Program Period is active or clear the checkbox if the Program Period is inactive. When trying to process documents against an inactive Program Period Code, the system will generate an overridable error.
- Budgeting: Select the checkbox if you want to allow a budget document (**BGPDR**) to be created using the Program Period.
- Reimb Status: Select *Allowed for Reimbursement* if the Program Period (based on your grant agreement) is ready to be reimbursed by a federal entity and you are currently able to draw down funds on the **PPC**. **It is strongly recommended that you suspend records at the Funding Line level only.**
- Major Program Effective Start Date: Protected. Defaults from the Major Program Table.
- Major Program Effective End Date: Protected. Defaults from the Major Program Table.
- Total Clearance Percentage: Protected. Defaults based on the CMIA clearance pattern on the CMIA table.

Program Period (**PPC**) Table: General Options

<div> <div>▼General Options</div> <div> Stage Definition : No </div> <div> Stage Profile : <input type="text"/> </div> </div>

General Options

- Stage Profile: Not utilized by the Commonwealth.

Program Period (PPC) Table: Description/Contact

▼Description/Contact	
Contact : <input type="text"/>	Description : <input type="text"/>

Description/Contact

- Contact: Not utilized by the Commonwealth.
- Description: This field can be used for things like, briefly describing the grant or identifying the individual who administers the federal program and is responsible for the reporting of the grant award.

Program Period (PPC) Table: Funding Identification

▼Funding Identification	
Federal Catalog Agency : <input type="text"/>	Common Accounting No. : <input type="text"/>
Federal Catalog Suffix : <input type="text"/>	External Account No. : <input type="text"/>
Federal Agency Name :	Letter of Credit No. : <input type="text"/>
Federal Appropriation No. : <input type="text"/>	Construction Budgeting Authority No. : <input type="text"/>

Funding Identification

- Federal Catalog Agency: Enter or select the two digit number identifying the Federal Agency from the pick list.
- Federal Catalog Suffix: Enter the 3 or 4 digit CFDA suffix. Note the first two digits of a CFDA number is the Federal Catalog Agency, which is entered above.
- Federal Agency Name: Protected. Will be populated from entry of the Federal Catalog Agency.
- Federal Appropriation No: Optional. Used by the Transportation Cabinet. Enter or select the 4 digit appropriation number from the pick list.
- Common Accounting No: Optional, free-form text.
- External Account No: Enter the identification number (e.g., subaccount) for the federal system you use to request funds.
- Letter of Credit: If you are allowed to net positive draws against negative draws within a Drawdown Group enter the Drawdown Group of the Major Program.
- Construction Budgeting Authority No: Optional, free-form text.

Exercise 1 – Primary Recipient Setup of a Major Program

Scenario

The Federal Government is funding an initiative to provide Medical Care to citizens who are at or below the poverty line. The Federal Government requires that we report on those costs under the initiative that are attributable to administration of the grant.

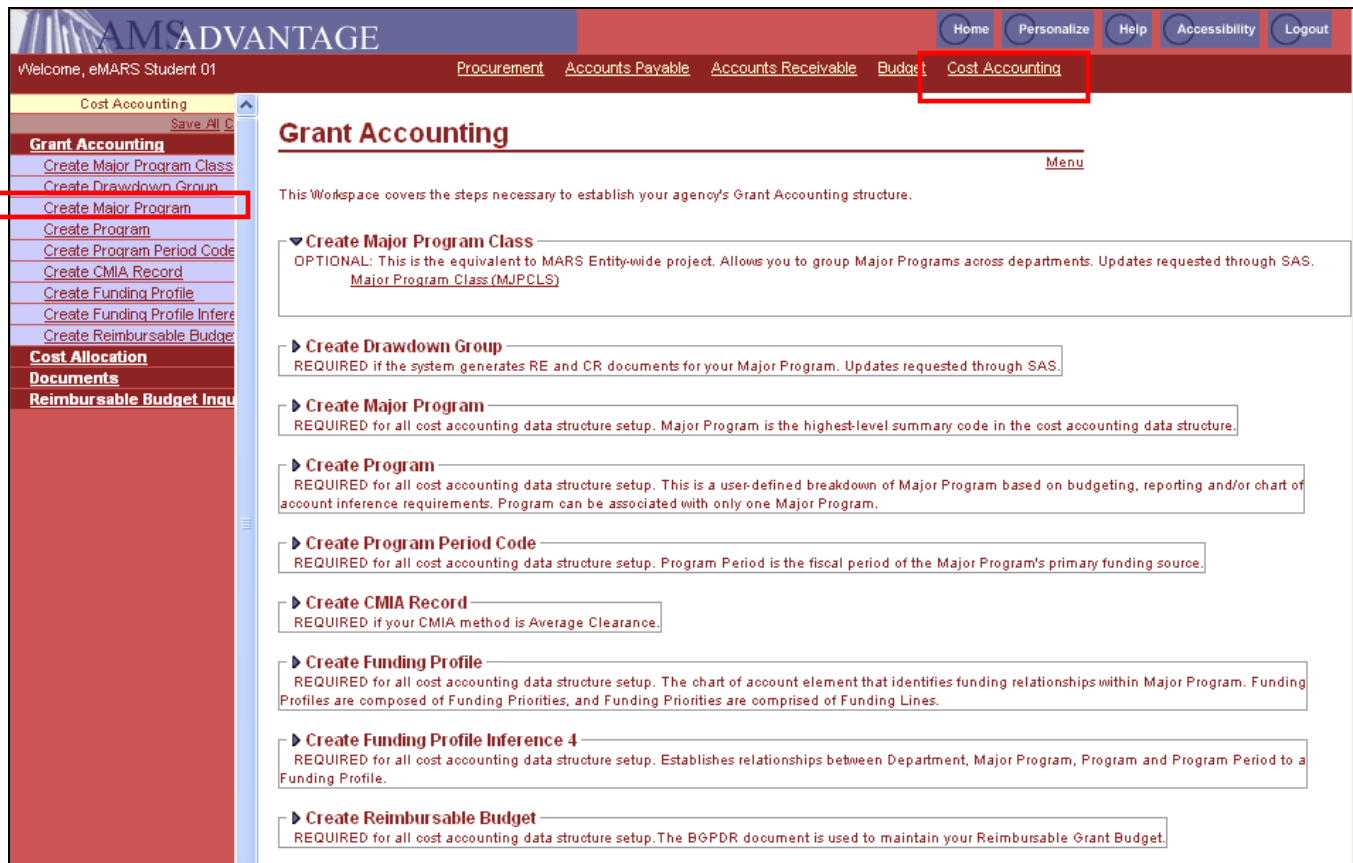
Task Overview

Access each of the Major Program Structure (MPS) tables and enter the appropriate data.

Procedures

Enter Data on the Major Program Table

1. Click the **Cost Accounting** workspace link on the eMARS Home page.



Welcome, eMARS Student 01

Procurement Accounts Payable Accounts Receivable Budget **Cost Accounting**

Cost Accounting

Grant Accounting

Create Major Program Class

Create Drawdown Group

Create Major Program

Create Program

Create Program Period Code

Create CMA Record

Create Funding Profile

Create Funding Profile Inference

Create Reimbursable Budget

Cost Allocation Documents

Reimbursable Budget Inquiry

Grant Accounting

This Workspace covers the steps necessary to establish your agency's Grant Accounting structure.

- ▼ **Create Major Program Class**
OPTIONAL: This is the equivalent to MARS Entity-wide project. Allows you to group Major Programs across departments. Updates requested through SAS.
[Major Program Class \(MJPCLS\)](#)
- ▶ **Create Drawdown Group**
REQUIRED if the system generates RE and CR documents for your Major Program. Updates requested through SAS.
- ▶ **Create Major Program**
REQUIRED for all cost accounting data structure setup. Major Program is the highest-level summary code in the cost accounting data structure.
- ▶ **Create Program**
REQUIRED for all cost accounting data structure setup. This is a user-defined breakdown of Major Program based on budgeting, reporting and/or chart of account inference requirements. Program can be associated with only one Major Program.
- ▶ **Create Program Period Code**
REQUIRED for all cost accounting data structure setup. Program Period is the fiscal period of the Major Program's primary funding source.
- ▶ **Create CMA Record**
REQUIRED if your CMA method is Average Clearance.
- ▶ **Create Funding Profile**
REQUIRED for all cost accounting data structure setup. The chart of account element that identifies funding relationships within Major Program. Funding Profiles are composed of Funding Priorities, and Funding Priorities are comprised of Funding Lines.
- ▶ **Create Funding Profile Inference 4**
REQUIRED for all cost accounting data structure setup. Establishes relationships between Department, Major Program, Program and Program Period to a Funding Profile.
- ▶ **Create Reimbursable Budget**
REQUIRED for all cost accounting data structure setup. The BGPDR document is used to maintain your Reimbursable Grant Budget.

2. Click **Create Major Program** from the Secondary Navigation Panel to open the Major Program (MJPRG) page.

Major Program

Menu Quick Search

Department	Major Program	Name	Active	Effective From	Effective To	Drawdown Group	Drawdown Department
721	DLNMPS	Medical care	Yes			WORK	721
✓			Yes				
758	112MPS	Medical care	Yes				
758	758MPS	Medical care	Yes				
758	987MPS	Medical care	Yes				

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

*Department: 527
Effective From:

*Major Program: 031MPS
Effective To:

*Name: Medical Care
Active: ☒

*Short Name: Med care
Budgeting: ☒

Reimb Status: Allowed for Reimbursement

- Click **Insert**.
- Enter the following information in the General Information section:

Required Field	Value
Department	Your department from the student card.
Major Program	Your Major Program from the student card.
Name	Medical care
Short Name	Med care
Active	Selected
Budgeting	Selected
Reimb Status	Allowed for Reimbursement

▼General Options

Stage Definition : ☐

Reimb Budget : 39

Reporting Basis : N/A

Drawdown Group : ALLMED

Drawdown Department :

Drawdown Unit :

Reclass Exclusion : ☐

Split Type : Front End Split (FES)

Construction In Process : ☐

Federal Appropriation Setup : Funding Line

Internal Vendor :

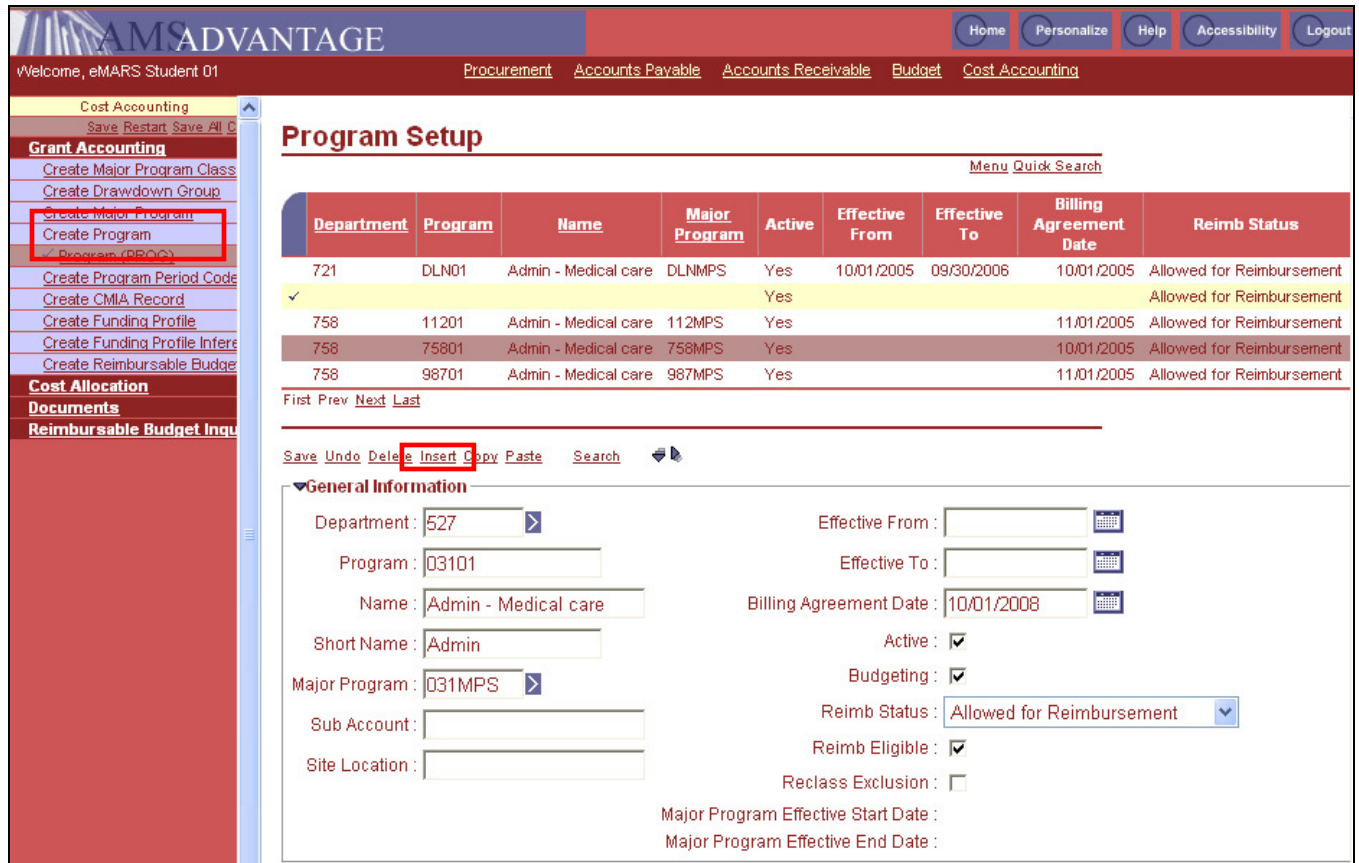
5. Expand the General Options section and enter the following information:

Required Field	Value
Reimb Budget	39
Reporting Basis	N/A
Drawdown Group	ALLMED
Split Type	Front End Split (FES)
Federal Appropriation Setup	Funding Line

6. Click **Save**.

Enter Data on the Program Table

7. Click **Create Program** in the Cost Accounting Workspace to open the Program (**PROG**) page.



Program Setup

Menu Quick Search

Department	Program	Name	Major Program	Active	Effective From	Effective To	Billing Agreement Date	Reimb Status
721	DLN01	Admin - Medical care	DLNMPS	Yes	10/01/2005	09/30/2006	10/01/2005	Allowed for Reimbursement
758	11201	Admin - Medical care	112MPS	Yes			11/01/2005	Allowed for Reimbursement
758	75801	Admin - Medical care	758MPS	Yes			10/01/2005	Allowed for Reimbursement
758	98701	Admin - Medical care	987MPS	Yes			11/01/2005	Allowed for Reimbursement

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

Department: 527 Effective From:

Program: 03101 Effective To:

Name: Admin - Medical care Billing Agreement Date: 10/01/2008

Short Name: Admin Active: ☒

Major Program: 031MPS Budgeting: ☒

Sub Account: Reimb Status: Allowed for Reimbursement

Site Location: Reimb Eligible: ☒

Reclass Exclusion: ☐

Major Program Effective Start Date:

Major Program Effective End Date:

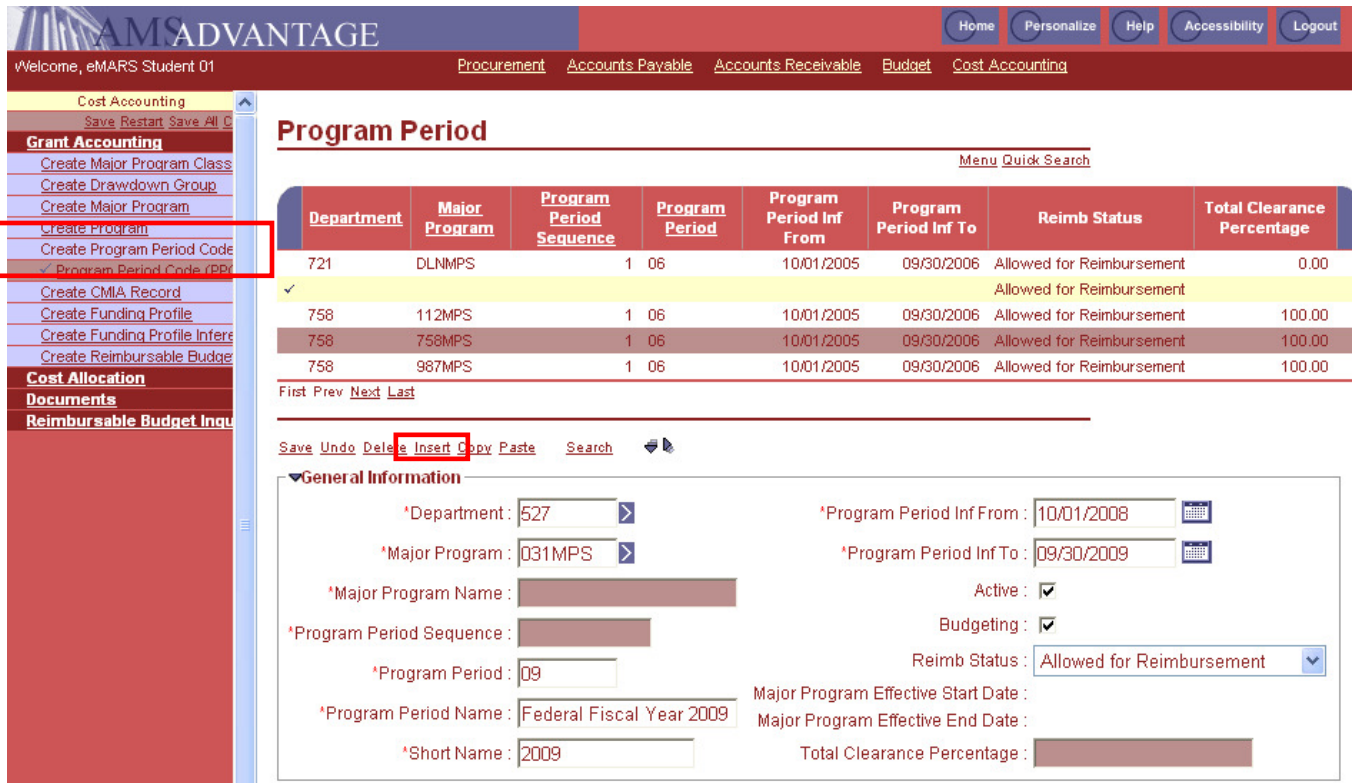
8. Click **Insert** and enter the following information in the General Information section:

Required Field	Value
Department	Your department from the student card.
Program	Your Program from the student card.
Name	Admin - Medical care
Short Name	Admin
Major Program	Your Major Program from the student card.
Billing Agreement Date	10/01/2008
Active	Selected
Budgeting	Selected
Reimb Status	Allowed for Reimbursement
Reimb Eligible	Selected

9. Click **Save**.

Enter Data on the Program Period Table

10. Click **Create Program Period Code** to open the Program Period (PPC) page.



Program Period

Department	Major Program	Program Period Sequence	Program Period	Program Period Inf From	Program Period Inf To	Reimb Status	Total Clearance Percentage
721	DLNMPS	1	06	10/01/2005	09/30/2006	Allowed for Reimbursement	0.00
758	112MPS	1	06	10/01/2005	09/30/2006	Allowed for Reimbursement	100.00
758	758MPS	1	06	10/01/2005	09/30/2006	Allowed for Reimbursement	100.00
758	987MPS	1	06	10/01/2005	09/30/2006	Allowed for Reimbursement	100.00

First Prev Next Last

Save Undo Delete **Insert** Copy Paste Search

General Information

*Department: 527 *Program Period Inf From: 10/01/2008

*Major Program: 031MPS *Program Period Inf To: 09/30/2009

*Major Program Name: Active: ☒

*Program Period Sequence: Budgeting: ☒

*Program Period: 09 Reimb Status: Allowed for Reimbursement

*Program Period Name: Federal Fiscal Year 2009 Major Program Effective Start Date:

*Short Name: 2009 Major Program Effective End Date:

Total Clearance Percentage:

11. Click **Insert** and enter the following information in the General Information section:

Required Field	Value
Department	Your department from the student card.
Major Program	Your Major Program from the student card.
Program Period	09
Program Period Name	Federal Fiscal Year 2009
Short Name	2009
Program Period Inf From	10/01/2008
Program Period Inf To	09/30/2009
Active	Selected
Budgeting	Selected
Reimb Status	Allowed for Reimbursement

12. Click **Save**.



Negative Draw Prevention by Letter of Credit

Negative draw prevention is an eMARS feature that prevents the creation of **RE** and **CR** documents out of the Reimbursement Offline Process if billed transactions with a specific common attribute sum to zero or less. The attribute that Kentucky uses to prevent negative drawdowns is the Letter of Credit code entered on either the Funding Line or the Program Period.

eMARS will prevent negative drawdowns for any reimbursement. It is recommended that Departments adopt a standard for entry of Letter of Credit. In most cases, Departments will enter the Drawdown Group code again as their Letter of Credit.

The following scenarios illustrate two possible uses of Letter of Credit for Negative Drawdown Prevention. Suppose three departments (DPT1, DPT2, and DPT3) are each participating in three grants (GRANT1, GRANT2, and GRANT3), all in the same Drawdown Group (**DDG**) with DPT1 as the Drawdown Department.

Scenario 1: Negative drawdowns may offset positive drawdowns as long as the net drawdown is positive. DPT1 instructs DPT2 and DPT3 to use the Drawdown Group (**DDG**) as the Letter of Credit code on each of their Major Programs. Thus, the grants would be set up as follows:

DDG=DDG	DPT1*	DPT2	DPT3
GRANT 1	LOC = DDG	LOC = DDG	LOC = DDG
GRANT 2	LOC = DDG	LOC = DDG	LOC = DDG
GRANT 3	LOC = DDG	LOC = DDG	LOC = DDG

* = Drawdown Department

As you can see, all three Departments have used the same Drawdown Group and Letter of Credit code on all three grants. Thus, GRANT1 may have a negative drawdown amount, but the total drawdown amount for all three grants together will be prevented from going negative.

Scenario 2: Each grant's drawdown must be positive (i.e., negative drawdowns may not offset positive drawdowns). DPT1 instructs DPT2 and DPT3 to use the following Letter of Credit codes:

- LOC1 when setting up the Major Program for GRANT1,
- LOC2 when setting up the Major Program for GRANT2, and
- LOC3 when setting up the Major Program for GRANT3.

DDG=DDG	DPT1*	DPT2	DPT3
GRANT 1	LOC = LOC1	LOC = LOC1	LOC = LOC1
GRANT 2	LOC = LOC2	LOC = LOC2	LOC = LOC2
GRANT 3	LOC = LOC3	LOC = LOC3	LOC = LOC3

* = Drawdown Department

Here, the drawdown amount for GRANT1 will be prevented from going negative (since all three Departments established GRANT1 using the same Letter of Credit code). The drawdown amount for GRANT2 will also be prevented from going negative, as will the drawdown amount for GRANT3. Since none of the individual grant drawdown amounts can be negative, the total drawdown amount for Drawdown Group **DDG** is also prevented from being negative.

CMIA Setup (CMIA) Table

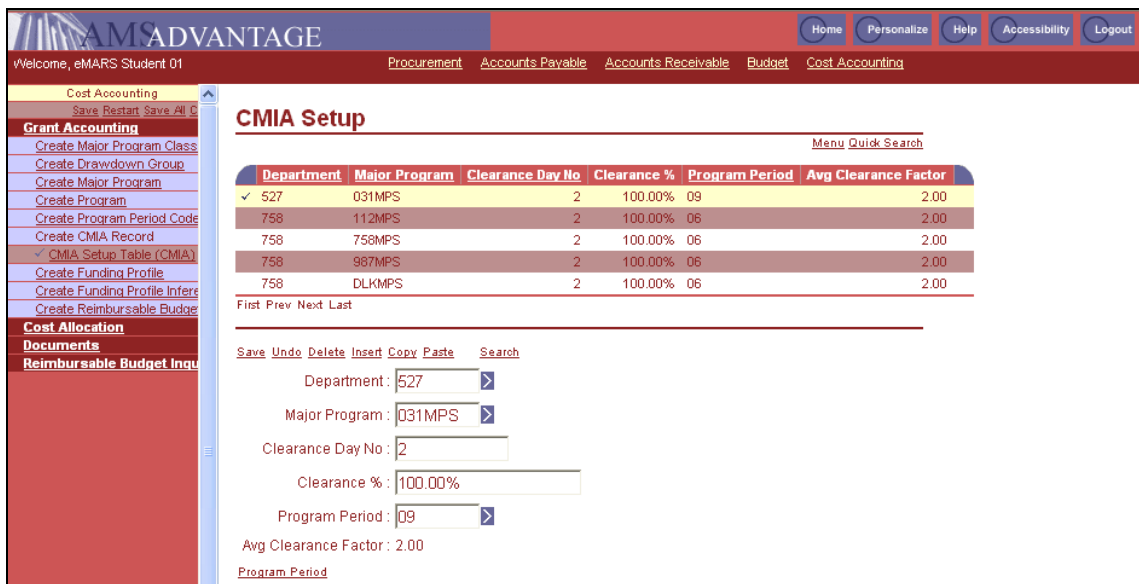
Some CMIA-eligible grants require use of a particular funding method for CMIA compliance. The only funding method used in eMARS is *Average Clearance*.

You record disbursement clearance patterns for Average Clearance on the CMIA Setup (CMIA) table. The reimbursement off-line process uses these patterns to determine dates applicable to drawdown activities for CMIA-eligible grants. These are the dates you should request reimbursement and the dates reimbursements are expected to be considered timely under the Cash Management Improvement Act.

Again, in Kentucky, records on this table apply only to grants that use the *Average Clearance* CMIA Method, which is specified on the Funding Line of the Funding Profile setup. Each year the Division of Statewide Accounting Services will inform you of values to use when adding records to this table.

NOTE: If your Federal funding line specifies “Average Clearance” as the CMIA Method, you must make an entry in this table in order for eMARS to generate documents.

CMIA Setup (CMIA) Table



Department	Major Program	Clearance Day No	Clearance %	Program Period	Avg Clearance Factor
527	031MPS	2	100.00%	09	2.00
758	112MPS	2	100.00%	06	2.00
758	758MPS	2	100.00%	06	2.00
758	987MPS	2	100.00%	06	2.00
758	DLKMPS	2	100.00%	06	2.00

Department:	527
Major Program:	031MPS
Clearance Day No:	2
Clearance %:	100.00%
Program Period:	09
Avg Clearance Factor:	2.00

- Department: The Agency or UPPS department (the department expending the funds).
- Major Program: Enter or select from the pick list the Major Program for which you are establishing the CMIA setup.
- Clearance Day No: Enter the clearance day number. On each clearance day, a percentage of allowable expenditures are expected to be reimbursed from federal sources.
- Clearance %: Represents the percentage portion of a disbursement/charge that is expected to be reimbursed for that clearance day. The total clearance percentage for all clearance day records for any Major Program/Program Period combination should equal 100%.
- Program Period: Enter or select from the pick list the Program Period for which you are establishing the CMIA setup.
- Avg. Clearance Factor: Protected. Calculated. This is the weighted day of clearance that will be used for date calculations for grants established to use the Average Clearance CMIA Method.

Funding Profile Select (**FPRFLST**) Table

The Funding Profile Select (**FPRFLST**) table allows you to establish Funding Profiles. A Funding Profile is the Chart of Accounts element that identifies funding relationships within Major Program. It indicates a classification of match rates that is utilized for cost reimbursement purposes.

The reimbursement structure is a hierarchy of three levels: the Funding Profile, Funding Priority, and Funding Line. Funding profiles are comprised of funding priorities, and funding priorities are comprised of funding lines. The Funding Profile page consists of four sections:

- Funding Profile - This section allows you to establish a high-level code that captures the billing characteristics of a Major Program.
- Funding Priority - This section allows you to break down the Funding Profile into the identified components of the funding agreements. It allows you to define one or more sequential billing ceilings according to the agreements with funding sources. Within a Funding Priority, one or more Funding Lines must exist to identify the funding sources.
- Funding Line - This section allows you to identify the billing information related to a specific Customer within Funding Profiles and Funding Priorities. Multiple funding sources can be defined as multiple Funding Lines within a Funding Profile or Funding Priority.
- Internal Buyer Funding Line - This section is not used by the Commonwealth.

Please note that the setup of a Funding Profile, Priority, and Line is not the extent of what is needed for reimbursement. The reimbursable budget established should use all the Funding components established and use Awarded amounts in relation to the Reimb % set on the Funding Line section.

In addition to that setup, the application needs an inference rule for the Funding Profile which will be set up on the Funding Profile Inference (**FPI4**) table.



Funding Profiles

eMARS Funding Profiles are table-driven structures used to establish funding for a grant. Funding Profiles are defined within Major Program, and can be later tied to Programs when establishing budgets and inferences.

Each Funding Profile may include several priorities. Within each priority, the split of costs across Funds is specified. Priority 99 is called the “overflow priority” and is reserved for overflow funds (state funds).

For example, suppose you have a Medical Care grant for which the federal agency reimburses 75% of the first \$10,000, and then reimburses 100% of up to \$50,000 more. In eMARS, the Funding Profile (and budget amounts) for this grant would be as follows:

Major Program **MEDMPS**; Funding Profile **75F25S**:

Funding Priority **10**

Funding Line 1 : Federal	75%	(\$7,500)
Funding Line 2 : State	25%	(\$2,500)

Funding Priority **20**


Funding Line 1 : Federal	100%	(\$50,000)
---------------------------------	------	------------

Funding Priority **99** (Overflow)

Funding Line 1 : State	100%	(\$100,000,000)
-------------------------------	------	-----------------

Although split percentages are identified on the Funding Profile, budget amounts are not. Budgets must be established using the Reimbursable Budget (**BGPDR**) document, described later.

Funding Profile Select (FPRFLST) Table



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Welcome, eMARS Student 01

[Procurement](#)
[Accounts Payable](#)
[Accounts Receivable](#)
[Budget](#)
[Cost Accounting](#)

Cost Accounting

Save
Restart
Save All C

Grant Accounting
[Create Major Program Class](#)
[Create Drawdown Group](#)
[Create Major Program](#)
[Create Program](#)
[Create Program Period Code](#)
[Create CMLA Record](#)
[Create Funding Profile](#)
[Funding Profile \(FPRFLST\)](#)
[Create Funding Profile Infe](#)
[Create Reimbursable Budge](#)

Cost Allocation

Documents

Reimbursable Budget Inqu

Funding Profile Select
[Menu](#)

[Browse](#)
[Clear](#)

Department :

Major Program :

Funding Profile :

Department	Major Program	Funding Profile	Funding Profile Name	Effective From	Effective To	Active
✓ 721	DLNMPS	80F20S	80% Fed / 20% State split			Yes
758	112MPS	80F20S	Medical 80%/20% split			Yes
758	758MPS	80F20S	Medical 80%/20% split			Yes
758	987MPS	80F20S	Medical 80%/20% split			Yes
758	DLKMPS	80F20S	Medical 80%/20% split			Yes

[Copy](#)
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[View Funding Profile](#)

[Add Funding Profile](#)

Enter data in the Department, Major Program or Funding Profile field to search for specific funding profiles. Click the *Add Funding Profile* link to create a new funding profile or the *View Funding Profile* link to view an existing funding profile.

Funding Profile Summary

After clicking the *Add Funding Profile* link or the *View Funding Profile* link the Funding Profile page opens with the Funding Profile Summary displayed.

Funding Profile Table: Funding Profile Summary: General Information

Funding Profile

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Funding Profile Summary

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[Paste](#)
[Search](#)
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▼General Information

*Department :

527

>

*Major Program :

031MPS

>

*Funding Profile :

80F20S

*Funding Profile Name :

Medical 80%/20% split

Effective From :

Effective To :

Active :

☒

Budgeting :

☒

Mjr Prog From :

Mjr Prog To :

Description :

General Information

- Department: The Agency or UPPS department (the department expending the funds).
- Major Program: Enter or select from the pick list the Major Program for which you are establishing Funding Profiles.
- Funding Profile: A 6 character identifier of a Funding Profile.
- Funding Profile Name: A name for your Funding Profile.
- Effective From: Leave blank. Non-overridable errors result when trying to validate documents outside of the effective dates.
- Effective To: Leave blank. Non-overridable errors result when trying to validate documents outside of the effective dates.
- Active: Determines if the Funding Profile is active. Select the checkbox if the Funding Profile is active or clear the checkbox if the Funding Profile is inactive. When trying to process documents against an inactive Funding Profile, the system will generate an overridable error.
- Budgeting: Select the checkbox if you want to allow a budget document (**BGPDR**) to be created using the Funding Profile.
- Mjr Prog From: Protected. This date will come from the Major Program table if entered.
- Mjr Prog To: Protected. This date will come from the Major Program table if entered.
- Description: This field can be used to briefly describe the funding profile.

Funding Profile Table: Funding Profile Summary: Reimbursement Options

Reimbursement Options

Reimb Eligible : ☒

Reimb Status : Allowed for Reimbursement

Overflow Exclusion : ☐

CMIA Interest : ☐

Reimbursement Options

- Reimb Eligible: Indicates if expenditures against the Funding Profile are reimbursable by an external, typically federal, entity. A selected checkbox indicates expenditures are reimbursable. A cleared checkbox indicates that expenditures are not reimbursable.

NOTE: This checkbox appears on other setup tables. The fact that the checkbox is selected on the Funding Profile table does not necessarily imply ALL charges against this Funding Profile are reimbursable.

- Reimb Status: Select *Allowed for Reimbursement* if the Funding Profile (based on your grant agreement) is ready to be reimbursed by a federal entity and you are currently able to draw down funds on the Funding Profile. **It is strongly recommended that you suspend records at the Funding Line level only.**
- Overflow exclusion: Not utilized by the Commonwealth.
- CMIA Interest: Not utilized by the Commonwealth.

Funding Priority Summary

Click the Funding Priority Summary links in the navigation panel on the left side of the page to display the Funding Priority Summary information. **In general, Funding Priorities cannot be deleted.**

Funding Profile Table: Funding Priority Summary: General Information

Funding Profile

[Menu](#) [Quick Search](#)

Funding Priority Summary

Department	Major Program	Funding Profile	Funding Priority	Total Fund Line %
✓ 527	031MPS	80F20S		

First Prev Next Last

Details

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#)

General Information

Department: 527
Major Program : 031MPS
Funding Profile : 80F20S
*Funding Priority :

General Information

- Department: Protected. Will populate from what was entered on the Funding Profile.
- Major Program: Protected. Will populate from what was entered on the Funding Profile.
- Funding Profile: Protected. Will populate from what was entered on the Funding Profile.
- Funding Priority: Enter a Priority number. In order to allow for gaps please establish your first priority as 10, next one as 20, 30 etc....

Funding Profile Table: Funding Priority Summary: Reimbursement Options

Reimbursement Options

Reimb Status : Allowed for Reimbursement

Overflow Priority : ☐

Reimb Eligible : ☒

Overflow Exclusion : ☐

Total Fund Line % : 0.00%

Reimbursement Options

- Reimb Status: Select *Allowed for Reimbursement* if the Funding Priority (based on your grant agreement) is ready to be reimbursed by a federal entity and you are currently able to draw down funds on the Funding Priority. **It is strongly recommended that you suspend records at the Funding Line level only.**
- Overflow Priority: Leave unselected.
- Reimb Eligible: Inferred from Funding Profile. Indicates if expenditures against the Funding Profile are reimbursable by a federal entity. A selected checkbox indicates expenditures are reimbursable. A cleared checkbox indicates that expenditures are not reimbursable.
- Overflow exclusion: Not utilized by the Commonwealth.

NOTE: This checkbox appears on other setup tables. The fact that this checkbox is selected on the Funding Profile table does not necessarily imply ALL charges against this Funding Profile are reimbursable.

- Total Fund Line %: Protected. Calculated based on funding lines entered beneath the priority



Overflow Priorities

When setting up Major Program Structure, there is an option to create an overflow priority so that when Federal funding is exceeded your agency has a budget of state funds to which the extra spending can be redirected. If only the grant award amount is set up, the system may allow a payment request document to process but the corresponding check (**AD/EFT**) will not process because there are no funds. Also, many Journal Voucher (**JV**) documents that record payroll and labor distributions will have a high volume of errors that cannot be overridden. Departments must be aware of the need for procedures to handle overflow costs. Contact the Finance and Administration Cabinet, Statewide Accounting Services (SAS) to learn more about the many options available.

Funding Line Summary

Click the Funding Line Summary links in the navigation panel on the left side of the page to display the Funding Line Summary information.

NOTE: In general, Funding Lines cannot be deleted. Be very careful when entering your Funding Lines.

Funding Profile Table: Funding Line Summary: General Information

Funding Profile

[Menu](#) [Quick Search](#)

Funding Line Summary

Department	Major Program	Funding Profile	Funding Priority	Funding Line	Reimb %	Tot Buyer Line %	CMA Method	Unit	Customer ID
✓ 527	031MPS	80F20S	10	1	80.00%	0.00%	None	UNIT	FEDNONE

First Prev Next Last

Details

[Save](#)
[Undo](#)
[Delete](#)
[Insert](#)
[Copy](#)
[Paste](#)

▼ **General Information**

Department : 527

Major Program : 031MPS

Funding Profile : 80F20S

Funding Priority : 10

Funding Line : 1

General Information

- Department: Protected. Will populate from what was entered on the Funding Priority.
- Major Program: Protected. Will populate from what was entered on the Funding Priority.
- Funding Profile: Protected. Will populate from what was entered on the Funding Priority.
- Funding Priority: Protected. Will populate from what was entered on the Funding Priority.
- Funding Line: Protected. Will populate by entry of the funding lines and incremented by one.

Funding Profile Table: Funding Line Summary: Reimbursement Options

▼ **Reimbursement Options**

Unit:

Customer ID:

Customer Name: FEDNONE

Internal Customer: ☐

Customer Type: Federal (NON-CMA)

Billing Profile:

Billing Profile Type: Cost Accounting Billing

Reimb Output Type:

Reimb Frequency:

Reimb Status:

Reimb %:

Max Reimb Amt:

Split Type: Front End Split (FES)

CMA Method:

Reimb Eligible: ☒

Fiscal Year: 2009

Tot Buyer Line %: 0.00%

Bank Account Code:

Reimbursement Options

- Unit: Enter a valid Unit code for your Department. It can be any valid Unit code – there is no functionality tied to this field for the Commonwealth.
Customer ID: Type one of these six Customer codes:
 - FEDCMIA – Grant is covered under our Treasury State Agreement (TSA)
 - FEDZBA – Grant is covered under our TSA and is a Zero Balance.
 - FEDFHWA – Grant is covered under our TSA and is FHWA.
 - FEDNONE – Grant is not covered under our TSA, the provider of funds is federal, and Reimb Output Type is *Generate Receivables and Cash Receipts*.
 - FEDMANDRAW – Grant is not covered under our TSA, the provider of funds is federal, and Reimb Output Type is *None*.
 - STATE – This is a state provider of funds of a match agreement or a state funded grant.
- Customer Name: Protected. Will be populated from the Customer ID entered.
- Internal Customer: Protected. Will be populated from the Customer ID entered.
- Customer Type: Protected. Will be populated from the Customer ID entered.
- Billing Profile: Type COST if Reimb Output Type is *Generate Receivables and Cash Receipts*. Leave blank if Reimb Output Type is *None*.
- Billing Profile Type: Protected. Will be populated from the Billing Profile Entered
- Reimb Output Type: Select *Generate Receivables and Cash Receipts* to generate documents or select *None* for no documents generation.
- Reimb Frequency: Select *Daily* or *None* as per the CMIA Table on page 66.
- Reimb Status: Select *Allowed for Reimbursement* if the Funding Line (based on your grant agreement) is ready to be reimbursed by a federal entity and you are currently able to draw down funds on the Funding Line. Select *Suspended for Reimbursement* to suspend reimbursement if the Funding Line is not ready based on your grant agreement.

NOTE: Only suspend Federal Funding Lines for which Reimb Output Type = *Generate Receivables and Cash Receipts*. Do not suspend STATE Funding Lines.

- Reimb %: This is the percentage rate that the funding source is participating.
- Max Reimb Amount: Will default to \$0.00. Leave it at \$0.00. This is NOT your grant award. This is the maximum amount you could request per reimbursement, not the total grant amount.
- Split Type: Protected. Will be populated from the Major Program Table.
- CMIA Method: Select one of the options from the drop-down list.
 - None – Select if this is the state provider of funds or is a federal provider and the funding line is associated with a grant that is **not** covered under our Treasury State Agreement (TSA), or is a Zero Balance Account (ZBA).
 - Average Clearance – Select if this is the federal provider of funds and the funding line is associated with a grant that is covered under our TSA and the grant is not a Zero Balance Account (ZBA).
- Reimb Eligible: Protected. Will default from the Funding Priority.
- Fiscal Year: Protected.
- Tot Buy Line %: Protected, Not used by the Commonwealth.
- Bank Account Code: Leave blank.

Funding Profile Table: Funding Line Summary: Revenue

Revenue	
Fund : 1200	Function :
Sub Fund :	Sub Function :
Revenue : R613	Reporting :
Sub Revenue :	Sub Reporting :
Unit :	Location :
Sub Unit :	Sub Location :
Appr Unit :	Dept Revenue :
Activity :	Task :
Sub Activity :	Sub Task :

Revenue

Enter the Chart of Account elements that will be created on the Receivable (**RE**) and Cash Receipt (**CR**) documents. Make sure Fund and Revenue are coded when the reimbursement output type is *Generate Receivable and Cash Receipts*. The other COA elements are optional.



Controlling Generated Document Detail

For grants established with Federal funding lines that specify “Generate Receivables and Cash Receipts”, eMARS automatically generates Receivable (**RE**) and Cash Receipt (**CR**) documents. The **RE** documents will automatically process to *Pending* when generated (unless they reject) and the CR documents are held in *Draft* phase.

Agencies may somewhat control the size and number of documents generated through table setup. One **CR** is generated per Drawdown Group and represents a deposit for a draw. **RE** documents are generated for each combination of Drawdown Group and Customer for the billing cycle and will automatically process to *Pending* phase.

The level of detail on the generated documents can be controlled by entering COA elements in the Revenue fields on the Funding Line for the Federal Customer. Elements not specified on the Funding Line are picked up from the originating document. For example, suppose the following activity against a grant is to be reimbursed:

Payroll	\$40	Function: AA00	Sub-Function: PAYR
Equipment	\$20	Function: AA00	Sub-Function: EQPT
Utilities	\$20	Function: AA00	Sub-Function: UTIL
Total Draw	\$80		

Fund and Revenue codes are required on Federal Funding Lines, but if no other codes are entered, Function and Sub-Function will be picked up from these three transactions. Therefore, three lines will appear on the generated **RE/CR** documents will be as follows:

\$40	Function: AA00	Sub-Function: PAYR
\$20	Function: AA00	Sub-Function: EQPT
\$20	Function: AA00	Sub-Function: UTIL

If, however, Function **AA00** and Sub-Function **REIM** are specified in the Revenue fields on the Federal Funding Line, the generated RE/CR documents will include only a summary line as follows:

\$80 Function: AA00 Sub-Function: REIM

When detail is not required, the size of the generated **RE/CR** documents can be significantly reduced by entering additional Revenue fields. Again, **RE** documents process to *Pending* and are submitted to workflow when generated (unless they reject). **CR** documents are held in *Draft* phase.

Funding Profile Table: Funding Line Summary: Expense

Funding Identification	
Federal Catalog Agency: 93	Common Accounting No.:
Federal Catalog Suffix: 555	External Account No.:
Federal Agency Name: Department of Health and	Letter of Credit No.: ALLMED
Federal Appropriation No.:	Construction Budgeting Authority No.:
	Payment System:

Expense

Enter the Chart of Account elements that will be created on the posting lines from accounting lines entered on documents. Make sure at least one COA element is coded.



Controlling Posting Line Entries

The Expense fields can help you ensure that correct combinations of codes are used with the Program(s) that will infer the Funding Profile of which the Funding Line is a part. The values entered in these fields overlay values entered on the accounting lines of expenditure transactions. If, for example, you want to ensure that Fund 1200 and Function ABC0 are always applied to the accounting lines representing the federal share of Program 12345's expenditure transactions, you would specify these values in the Expense fields of the federal customer's funding line. Once the Program 12345 is linked to the Funding Profile with an FPI4 entry, Fund 1200 and Function ABC0 will always be applied to the posting lines representing the federal share of applicable expenditure transactions.

Funding Profile Table: Funding Line Summary: Funding Identification

Funding Identification	
Federal Catalog Agency :	93
Federal Catalog Suffix :	555
Federal Agency Name :	Department of Health and
Federal Appropriation No. :	
Common Accounting No. :	
External Account No. :	
Letter of Credit No. :	ALLMED
Construction Budgeting Authority No. :	
Payment System :	

Funding Identification

This section is also found on the Program Period (**PPC**) table and was covered then.



Funding Identification Fields

The fields in the Funding Identification section exist on both the Program Period (**PPC**) table and the Funding Profile (**FPRFLST**) table, and they serve several purposes. Among them:

- Federal Catalog Agency and Federal Catalog Suffix identify the CFDA number for the grant.
- Federal Appropriation No. is used to identify the funding for FHWA projects.
- Letter of Credit No. is used to control Negative Draw Prevention (details in the **FPRFLST** description).

The remaining fields may be used to facilitate a breakdown of the drawdown amount (done through reporting in eMARS). Use of these fields for this purpose will vary depending on the nature of the grant and the setup of the Major Program Structure. The Subaccount field on the Program (**PROG**) table is another possible alternative for fulfilling this need.

In general, the Federal Appropriation Setup field on the Major Program table determines the location of the correct Funding Identification values for the Major Program.

Funding Profile Inference (**FPI4**) Table

The Funding Profile Inference (**FPI4**) table infers a Funding Profile based on Department, Major Program, Program, and Program Period. If an inference cannot be made for a cost accounting entity then an error is issued, preventing the document from accepting.

NOTE: Up to two entries may be made for each combination of Major Program, Program, and Program Period: one for eligible costs and one for ineligible costs. Contact the Finance and Administration Cabinet, Statewide Accounting Services (SAS) to learn more about the Eligibility feature.

Funding Profile Inference (FPI4) Table

AMS ADVANTAGE

Home Personalize

Welcome, eMARS Student 01

Procurement Accounts Payable Accounts Receivable Budget Cost Accounting

Cost Accounting

Save Restart Save All O

Grant Accounting

Create Major Program Class

Create Drawdown Group

Create Major Program

Create Program

Create Program Period Code

Create CMLA Record

Create Funding Profile

Create Funding Profile Inference

Funding Profile Inference

Create Reimbursable Budget

Cost Allocation

Documents

Reimbursable Budget Inqu

Funding Profile Inference 4

Menu Quick Search

Department	Major Program	Program	Program Period	Funding Profile	Reimb Eligible
✓ 527	031MPS	03101	09	80F20S	Eligible
721	DLNMPS	DLN01	06	80F20S	Eligible

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

Department: 527

Department Of Corrections

Major Program: 031MPS

Medical Care

Program: 03101

Admin - Medical care

Program Period: 09

Federal Fiscal Year 2009

Funding Profile: 80F20S

Medical 80%/20% split

Reimb Eligible: Eligible

- Department: The Agency or UPPS department (the department expending the funds).
- Major Program: Enter or select from the pick list the Major Program for which you are establishing the funding profile inference.
- Program: Enter or select from the pick list the Program for which you are establishing the funding profile inference.
- Program Period: Enter or select from the pick list the Program Period for which you are establishing the funding profile inference.
- Funding Profile: Enter or select from the pick list the funding profile inference.
- Reimb Eligible: Indicates if the funding profile inference is eligible for reimbursement.

Exercise 2 – Funding Profile Setup for a Major Program

Scenario

The Federal Government is funding an initiative to provide Medical Care to citizens who are at or below the poverty line. The Federal Government requires that we report on those costs under the initiative that are attributable to administration of the grant.

The Major Program, Program, and Program Period codes have been set up in the previous exercise. Before grant money can be spent, the funding information and budget amounts must be established.

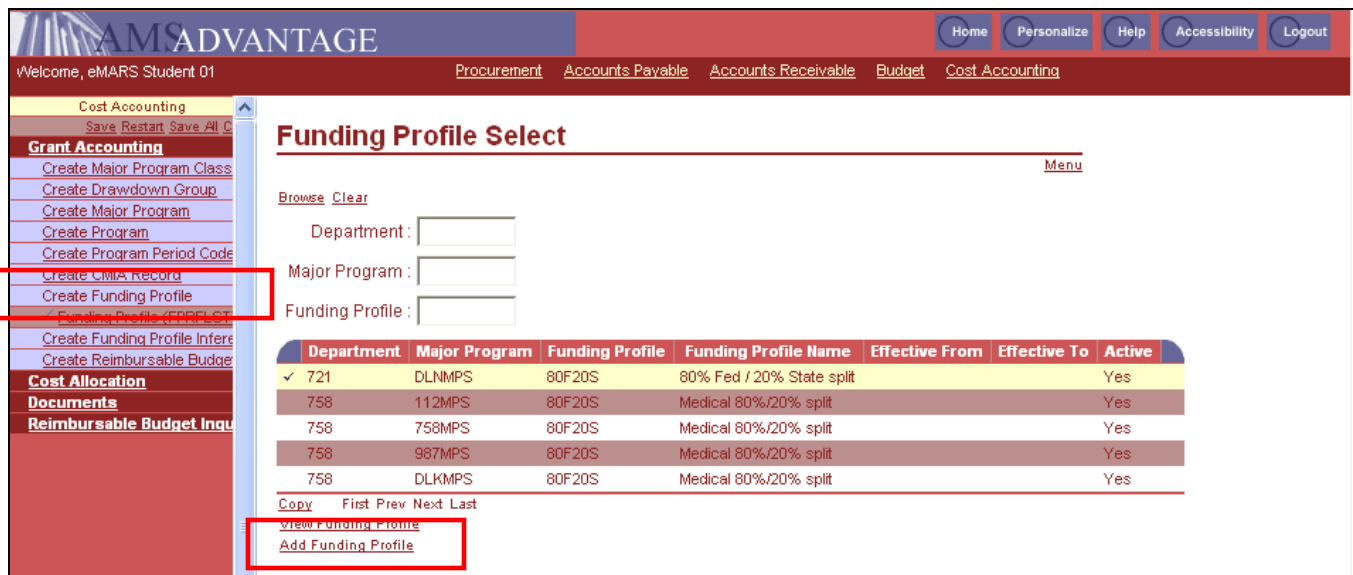
Task Overview

Access each level of the Funding Profile structure to enter the appropriate data. Set up the correct Funding Profile Inference on the **FPI4** table.

Procedures

Enter Data on the Funding Profile Table

- Click **Create Funding Profile** in the Cost Accounting Workspace to open the Funding Profile (FPRFLST) page.



Funding Profile Select

Department :

Major Program :

Funding Profile :

Department	Major Program	Funding Profile	Funding Profile Name	Effective From	Effective To	Active
✓ 721	DLNMPS	80F20S	80% Fed / 20% State split			Yes
758	112MPS	80F20S	Medical 80%/20% split			Yes
758	758MPS	80F20S	Medical 80%/20% split			Yes
758	987MPS	80F20S	Medical 80%/20% split			Yes
758	DLKMPS	80F20S	Medical 80%/20% split			Yes

Copy First Prev Next Last

[View Funding Profile](#)

[Add Funding Profile](#)

- Click **Add Funding Profile**.

3. Enter the following information in the General Information section of the Funding Profile Summary:

Required Field	Value
Department	Your department from the student card.
Major Program	Your Major Program from the student card.
Funding Profile	80F20S
Funding Profile Name	Medical 80%/20% split
Active	Selected
Budgeting	Selected

Funding Profile

[Menu](#) [Quick Search](#)

Funding Profile Summary

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)
[First](#) [Prev](#) [Next](#) [Last](#)

▼ **General Information**

*Department : 527

*Major Program : 031MPS

*Funding Profile : 80F20S

*Funding Profile Name : Medical 80%/20% split

Effective From :

Effective To :

Active : ☒

Budgeting : ☒

Mjr Prog From :

Mjr Prog To :

Description :

4. Expand the Reimbursement Options section and enter the following information:

Required Field	Value
Reimb Eligible	Selected
Reimb Status	Allowed for Reimbursement

▼ **Reimbursement Options**

Reimb Eligible : ☒

Reimb Status : Allowed for Reimbursement

Overflow Exclusion : ☐

CMIA Interest : ☐

5. Click **Save**.
6. Click the **Funding Priority** link in the secondary navigation panel.
7. Click **Insert**.
8. Enter the following information in the General Information section:

Required Field	Value
Funding Priority	10

Funding Profile

[Menu](#) [Quick Search](#)

Funding Priority Summary

Department	Major Program	Funding Profile	Funding Priority	Total Fund Line %
✓ 527	031MPS	80F20S		

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Details

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#)

▼ General Information

Department : 527

Major Program : 031MPS

Funding Profile : 80F20S

*Funding Priority :

9. Expand the Reimbursement Options section of the Funding Priority Summary and enter the following information:

Required Field	Value
Reimb Status	Allowed for Reimbursement

▼ Reimbursement Options

Reimb Status :

Overflow Priority : ☐

Reimb Eligible : ☐

Overflow Exclusion : ☐

Total Fund Line % :

10. Click **Save**. The Reimb Eligible and Overflow Exclusion flags will reflect the Funding Profile entry.
11. Click the **Funding Line** link in the secondary navigation panel.

12. Click **Insert**.

13. Expand the Reimbursement Options section and enter the following information:

Required Field	Value
Unit	UNIT
Customer ID	FEDNONE
Billing Profile	COST
Reimb Output Type	Generate Receivables and Cash Receipts
Reimb Frequency	Daily
Reimb Status	Allowed for Reimbursement
Reimb %	80
CMIA Method	None

Funding Profile

[Menu](#) [Quick Search](#)

Funding Line Summary

Department	Major Program	Funding Profile	Funding Priority	Funding Line	Reimb %	Tot Buyer Line %	CMIA Method	Unit	Customer ID
✓ 527	031MPS	80F20S	10	1	80.00%	0.00%	None	UNIT	FEDNONE

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Details

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[Insert](#)
[Copy](#)
[Paste](#)

General Information

Department : 527
 Major Program : 031MPS
 Funding Profile : 80F20S
 Funding Priority : 10
 Funding Line : 1

Reimbursement Options

Unit : <input type="text" value="UNIT"/>	Reimb Status : <input type="text" value="Allowed for Reimbursement"/>
Customer ID : <input type="text" value="FEDNONE"/>	Reimb % : <input type="text" value="80.00%"/>
Customer Name : FEDNONE	Max Reimb Amt : <input type="text" value="\$0.00"/>
Internal Customer : <input type="checkbox"/>	Split Type : Front End Split (FES)
Customer Type : Federal (NON-CMIA)	CMIA Method : <input type="text" value="None"/>
Billing Profile : <input type="text" value="COST"/>	Reimb Eligible : <input checked="" type="checkbox"/>
Billing Profile Type : Cost Accounting Billing	Fiscal Year : 2009
Reimb Output Type : <input type="text" value="Generate Receivables and Cash Receipts"/>	Tot Buyer Line % : 0.00%
Reimb Frequency : <input type="text" value="Daily"/>	Bank Account Code : <input type="text"/>

14. Expand the Revenue section and enter the following information:

Required Field	Value
Fund	1200
Revenue	R613

Revenue

Fund : 1200 > Function : >
Sub Fund : > Sub Function : >
Revenue : R613 > Reporting : >
Sub Revenue : > Sub Reporting : >
Unit : > Location : >
Sub Unit : > Sub Location : >
Appr Unit : > Dept Revenue : >
Activity : > Task : >
Sub Activity : > Sub Task : >

15. Expand the Expense section and enter the following information:

Required Field	Value
Fund	1200

Expense

Fund : 1200 > Reporting : >
Sub Fund : > Sub Reporting : >
Unit : > Dept Object : >
Sub Unit : > Task : >
Appr Unit : > Sub Task : >
Function : >
Sub Function : >

16. Expand the Funding Identification section and enter the following information:

Required Field	Value
Federal Catalog Agency	93
Federal Catalog Suffix	555
Letter of Credit No.	ALLMED

Funding Identification

Federal Catalog Agency : 93
Common Accounting No. :

Federal Catalog Suffix : 555
External Account No. :

Federal Agency Name : Department of Health and
Letter of Credit No. : ALLMED

Federal Appropriation No. :
Construction Budgeting Authority No. :


Payment System :

NOTE: To facilitate grant reporting, enter the CFDA Number in the Federal Catalog Agency and Federal Catalog Suffix fields on both Federal and State Funding Lines. Because this grant's reporting requirements include overmatch, these fields are also entered on the overflow Funding Line in this exercise.

17. Click **Save**.

18. Scroll up, click **Insert** and enter the following information:

Required Field	Value
Unit	UNIT
Customer ID	STATE
Reimb Output Type	None
Reimb Frequency	None
Reimb Status	Allowed for Reimbursement
Reimb %	20
CMIA Method	None



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Cost Accounting

Save Restart Save All C

Close

✓ **Funding Profile**

✓ **Funding Priority**

✓ **Funding Line**

General Information

Reimbursement Options

Revenue

Expense

Funding Identification

Internal Buyer Funding Line

Funding Profile

[Menu](#) [Quick Search](#)

Funding Line Summary

Department	Major Program	Funding Profile	Funding Priority	Funding Line	Reimb %	Tot Buyer Line %	CMIA Method	Unit	Customer ID
527	031MPS	80F20S	10	1	80.00%	0.00%	None	UNIT	FEDNONE
✓ 527	031MPS	80F20S	10	2	20.00%	0.00%	None	UNIT	STATE

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Details

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General Information

Department : 527
Major Program : 031MPS
Funding Profile : 80F20S
Funding Priority : 10
Funding Line : 2

Reimbursement Options

Unit : UNIT

Customer ID : STATE

Customer Name : STATE

Internal Customer : ☒

Customer Type : State

Billing Profile :

Billing Profile Type :

Reimb Output Type : None

Reimb Frequency : None

Reimb Status : Allowed for Reimbursement

Reimb % : 20.00%

Max Reimb Amt : \$0.00

Split Type : Front End Split (FES)

CMIA Method : None

Reimb Eligible : ☒

Fiscal Year : 2009

Tot Buyer Line % : 0.00%

Bank Account Code :

19. Expand the Expense section and enter the following information:

Required Field	Value
Fund	0100

Expense

Fund : 0100

Sub Fund :

Unit :

Sub Unit :

Appr Unit :

Function :

Sub Function :

Reporting :

Sub Reporting :

Dept Object :

Task :

Sub Task :

20. Expand the Funding Identification section and enter the following information:

Required Field	Value
Federal Catalog Agency	93
Federal Catalog Suffix	555

Funding Identification

Federal Catalog Agency :
Common Accounting No. :

Federal Catalog Suffix :
External Account No. :

Federal Agency Name :
Letter of Credit No. :

Federal Appropriation No. :
Construction Budgeting Authority No. :

Payment System :

NOTE: Notice that although CFDA Number has been included on the STATE line, the other reporting elements are free to help meet departmental reporting needs for use of state funds.

21. Scroll up and click **Save**.

22. Click the **Funding Priority** link in the secondary navigation panel.

23. Click **Insert** and enter the following information:

Required Field	Value
Funding Priority	99

24. Expand the Reimbursement Options section and enter the following information:

Required Field	Value
Reimb Status	Allowed for Reimbursement

25. Click **Save**. The Reimb Eligible and Overflow Exclusion flags will reflect the Funding Profile entry.

Funding Profile

[Menu](#) [Quick Search](#)

Funding Priority Summary

Department	Major Program	Funding Profile	Funding Priority	Total Fund Line %
527	031MPS	80F20S	10	100.00%
✓ 527	031MPS	80F20S	99	0.00%

First Prev Next Last

Details

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[Copy](#)
[Paste](#)

General Information

Department : 527

Major Program : 031MPS

Funding Profile : 80F20S

*Funding Priority :

Reimbursement Options

Reimb Status :

Overflow Priority : ☐

Reimb Eligible : ☒

Overflow Exclusion : ☐

Total Fund Line % : 0.00%

26. Click the **Funding Line** link in the secondary navigation panel.

27. Click **Insert**.

28. Enter the following information:

Required Field	Value
Unit	UNIT
Customer ID	STATE
Reimb Output Type	None
Reimb Frequency	None
Reimb Status	Allowed for Reimbursement
Reimb %	100
CMIA Method	None

Funding Profile

[Menu](#) [Quick Search](#)

Funding Line Summary

Department	Major Program	Funding Profile	Funding Priority	Funding Line	Reimb %	Tot Buyer Line %	CMIA Method	Unit	Customer ID
✓ 527	031MPS	80F20S	99	1	100.00%	0.00%	None	UNIT	STATE

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Details

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#)

General Information

Department : 527
 Major Program : 031MPS
 Funding Profile : 80F20S
 Funding Priority : 99
 Funding Line : 1

Reimbursement Options

Unit : Reimb Status :

Customer ID : Reimb % :

Customer Name : STATE Max Reimb Amt :

Internal Customer : ☒ Split Type : Front End Split (FES)

Customer Type : State CMIA Method :

Billing Profile : Reimb Eligible : ☒

Billing Profile Type : Fiscal Year : 2009

Reimb Output Type : Tot Buyer Line % : 0.00%

Reimb Frequency : Bank Account Code :

29. Expand the Expense section and enter the following information:

Required Field	Value
Fund	0100

Expense

Fund : Reporting :

Sub Fund : Sub Reporting :

Unit : Dept Object :

Sub Unit : Task :

Appr Unit : Sub Task :

Function :

Sub Function :

30. Expand the Funding Identification section and enter the following information:

Required Field	Value
Federal Catalog Agency	93
Federal Catalog Suffix	555

▼ Funding Identification

Federal Catalog Agency : 93

Federal Catalog Suffix : 555

Federal Agency Name : Department of Health and

Federal Appropriation No. :

Common Accounting No. :

External Account No. :

Letter of Credit No. :

Construction Budgeting Authority No. :

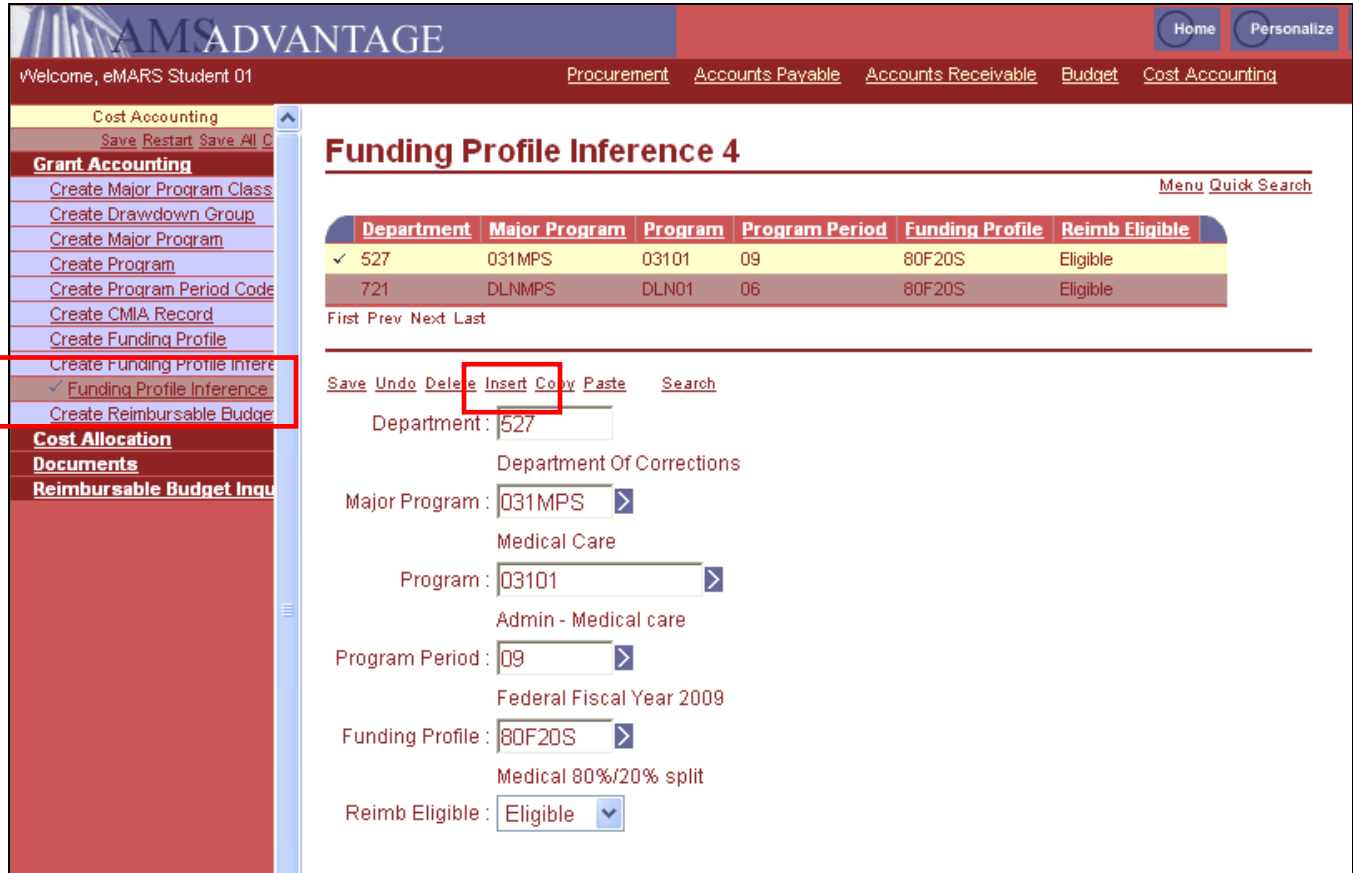
Payment System :

31. Click **Save**.

32. Click **Close** to close the current page.

Enter Data on the Funding Profile Inference Table

33. Click **Create Funding Profile Inference 4** in the Cost Accounting Workspace to open the Funding Profile Inference (FPI4) page.



Funding Profile Inference 4

Department	Major Program	Program	Program Period	Funding Profile	Reimb Eligible
✓ 527	031MPS	03101	09	80F20S	Eligible
721	DLNMPS	DLN01	06	80F20S	Eligible

First Prev Next Last

Save Undo Delete **Insert** Copy Paste Search

Department: 527
Department Of Corrections

Major Program: 031MPS
Medical Care

Program: 03101
Admin - Medical care

Program Period: 09
Federal Fiscal Year 2009

Funding Profile: 80F20S
Medical 80%/20% split

Reimb Eligible: Eligible

34. Click **Insert** and enter the following information:

Required Field	Value
Department	Your department from the student card.
Major Program	Your Major Program from the student card.
Program	Your Program from the student card.
Program Period	09
Funding Profile	80F20S
Reimb Eligible	Eligible

35. Click **Save**.

36. Click **Home** to Close Workspace.

3 – Subrecipient Table Setup

When Commonwealth agencies share a grant, one of the agencies is primarily responsible for dealing with the grant provider. The responsible agency must share the specific grant setup information with other participating agencies. To set up the grant correctly, each agency should use the same Drawdown Group and Major Program Class codes when defining Major Program, and the same Letter of Credit codes when defining Federal Funding Lines or Program Periods.

To simplify table setup and facilitate reporting, it is recommended that subordinate agencies establish a Major Program Structure identical to that set up by the responsible agency by copying entries in the tables comprising the MPS.

For example, suppose the primary recipient has established a Program (**PROG**) entry including several reportable fields such as Subaccount, Site Location, Program Class, and Program Category. Rather than re-entering that data and introducing the risk of data entry errors, the subrecipient agency can locate the primary recipient's Program entry, Copy and Paste, change the Department (and any department-specific elements) and Save the new record.

When subrecipients use different reportable elements (such as Program Period), it can affect the primary recipient's ability to consolidate reports. Communication between primary recipients and subrecipients is essential to maintaining appropriate table setup for grants in eMARS.

4 – Cost Accounting Documents

Overview

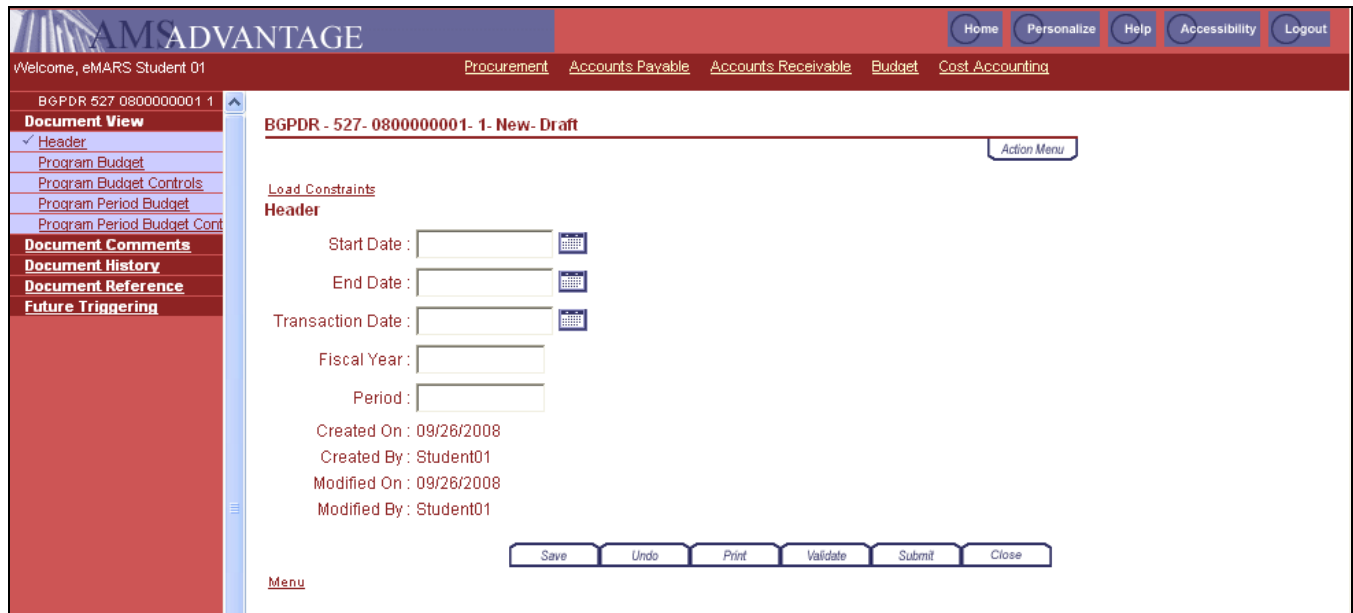
eMARS uses documents to record financial information and administrative events into the system. Documents collect information into a single form, designed to ease data entry and to consolidate pertinent information for approval and query purposes. eMARS identifies each document within its system using a combination of its Document Code, Document Department, Document Unit, Document ID and document version number.

Program Period Reimbursable Budget (**BGPDR**) Document

The Program Period Reimbursable Budget (**BGPDR**) document enables you to establish new budgets and modify existing budgets. This document populates the Funding Priority (**BQ39LV1**) and Funding Line (**BQ39LV2**) inquiries. See the “Reports and Inquiries” section.

NOTE: Budget Controls are the same for all Structure 39 reimbursable budgets. Therefore, Budget Control components on this document are not utilized by the Commonwealth.

Program Period Reimbursable Budget (**BGPDR**) Document: Header



The screenshot shows the AMS ADVANTAGE web interface. The top navigation bar includes links for Home, Personalize, Help, Accessibility, and Logout. Below this, a secondary bar shows the user's location: Welcome, eMARS Student 01, with tabs for Procurement, Accounts Payable, Accounts Receivable, Budget, and Cost Accounting. The main content area is titled "BGPDR - 527- 0800000001- 1- New- Draft". On the left is a sidebar menu with options like Document View, Header, Program Budget, Program Budget Controls, Program Period Budget, Program Period Budget Cont, Document Comments, Document History, Document Reference, and Future Triggering. The main form area contains fields for Start Date, End Date, Transaction Date, Fiscal Year, and Period, each with a calendar icon. Below these are read-only fields for Created On (09/26/2008), Created By (Student01), Modified On (09/26/2008), and Modified By (Student01). At the bottom of the form are buttons for Save, Undo, Print, Validate, Submit, and Close. A "Menu" link is also present at the bottom left of the form area.

- Start Date: For informational purposes only.
- End Date: For informational purposes only.
- Transaction Date: The record date entered or the date the document is successfully submitted.
- Period: Enter the accounting period for all accounting lines or leave blank.
- Created On: Protected. Automatically populated.
- Created By: Protected. Automatically populated.
- Modified On: Protected. Automatically populated.
- Modified By: Protected. Automatically populated.

Program Period Reimbursable Budget (BGPDR) Document: Program Period Budget

Welcome, eMARS Student 01 Procurement Accounts Payable Accounts Receivable Budget Cost Accounting

BGPDR 527 0800000001 1

Document View

- Header
- Program Budget
- Program Budget Controls
- Program Period Budget
- Program Period Budget Cont

Document Comments

Document History

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Future Triggering

BGPDR - 527- 0800000001- 1- New- Draft

Action Menu

Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Funding Line	Dollar Amount	Increase/Decrease
527	031MPS	03101	09	80F20S	10	1	\$80,000.00	Increase

Insert New Line Insert Copied Line First Prev Next Last

Perform Budget Rollup **Smart Budget Rollup**

Program Period Budget

Action: New

Event Type: BG22

Name:

Start Date:

End Date:

Dollar Amount: \$80,000.00

Increase/Decrease: Increase

Reservation Type:

Fiscal Year: 2009

Period: 3

Department: 527

Major Program: 031MPS

Program: 03101

Program Period: 09

Funding Profile: 80F20S

Funding Priority: 10

Funding Line: 1

Contact:

Contact Name:

Description:

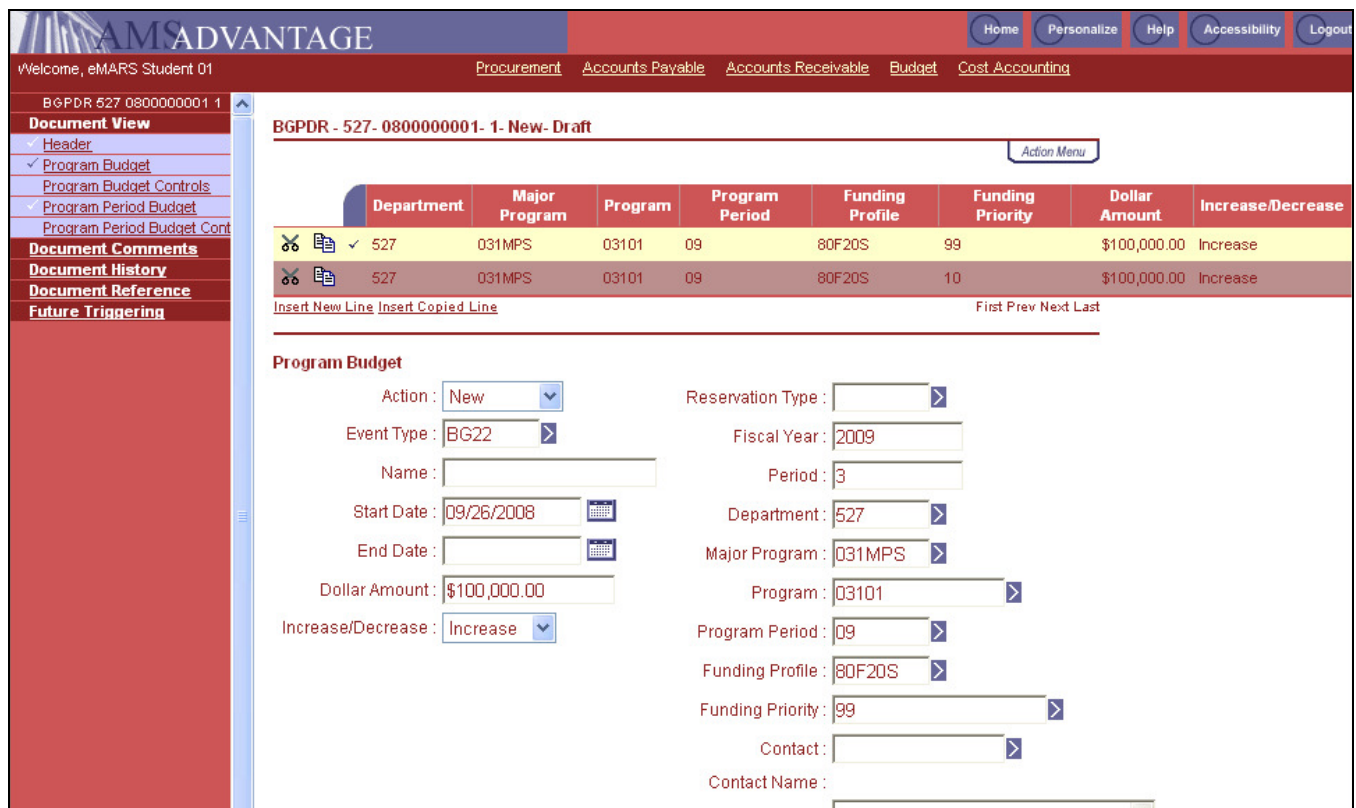
House Bill Number:

- Action: Options include New, Modify.
- Event Type: BG22.
- Name: For informational purposes only.
- Start Date: For informational purposes only.
- End Date: For informational purposes only.
- Dollar Amount: Enter the budget amount for the Funding Line. This amount must correlate to the Reimb % on the Funding Line.
- Increase/Decrease: Indicates if amount is an increase or decrease.
- Reservation Type: Not utilized by the Commonwealth.
- Department: Select from the pick list.
- Major Program: Select from the pick list. **Be sure to enter the Major Program previously entered on the Program (PROG) table.**
- Program: Select from the pick list.
- Program Period: Select from the pick list.
- Funding Profile: Select from the pick list.
- Funding Priority: Select from the pick list.
- Contact: Not utilized by the Commonwealth.
- Contact Name: Not utilized by the Commonwealth.

- Fiscal Year: Defaults to current fiscal year. **Do not enter.**
- Period: Defaults to current period. **Do not enter.**
- Description: For informational purposes only.
- House Bill Number: For informational purposes only.

The Smart Budget Rollup link is used to create Program Budget lines from the Program Period Budget lines.

Program Period Reimbursable Budget (**BGPDR**) Document: Program Budget



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Procurement Accounts Payable Accounts Receivable Budget Cost Accounting

BGPDR 527 0800000001 1

Document View

- ✓ Header
- ✓ Program Budget
- Program Budget Controls
- ✓ Program Period Budget
- Program Period Budget Cont

Document Comments

Document History

Document Reference

Future Triggering

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Action Menu

Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Dollar Amount	Increase/Decrease
527	031MPS	03101	09	80F20S	99	\$100,000.00	Increase
527	031MPS	03101	09	80F20S	10	\$100,000.00	Increase

Insert New Line Insert Copied Line

First Prev Next Last

Program Budget

Action: New

Event Type: BG22

Name:

Start Date: 09/26/2008

End Date:

Dollar Amount: \$100,000.00

Increase/Decrease: Increase

Reservation Type:

Fiscal Year: 2009

Period: 3

Department: 527

Major Program: 031MPS

Program: 03101

Program Period: 09

Funding Profile: 80F20S

Funding Priority: 99

Contact:

Contact Name:

- Action: Options include New, Modify. Populated by Smart Budget Rollup, but may require correction.
- Event Type: BG22. Populated by Smart Budget Rollup.
- Name: For informational purposes only.
- Department: Populated by Smart Budget Rollup.
- Major Program: Populated by Smart Budget Rollup.
- Program: Populated by Smart Budget Rollup.

- Start Date: For informational purposes only.
- End Date: For informational purposes only.
- Dollar Amount: Populated by Smart Budget Rollup.
- Increase/Decrease: Indicates if amount is an increase or decrease. Populated by Smart Budget Rollup.
- Reservation Type: Not utilized by the Commonwealth.
- Fiscal Year: Populated by Smart Budget Rollup.
- Period: Populated by Smart Budget Rollup.
- Program Period: Populated by Smart Budget Rollup.
- Funding Profile: Populated by Smart Budget Rollup.
- Funding Priority: Populated by Smart Budget Rollup.
- Contact: Not utilized by the Commonwealth.
- Contact Name: Not utilized by the Commonwealth.
- Description: For informational purposes only.
- House Bill Number: For informational purposes only.

Exercise 3 – Process a Program Period Reimbursable Budget (BGPDR) document

Scenario

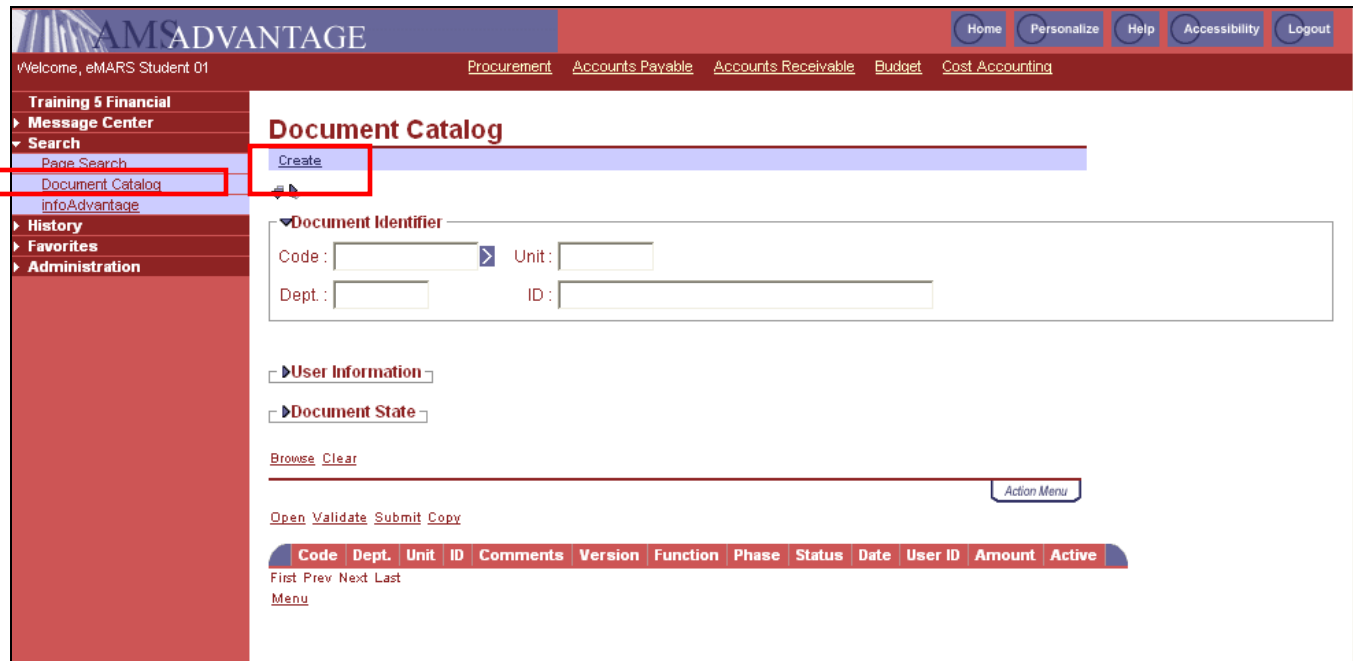
Establish a budget for the Grant just established.

Task Overview

Enter the appropriate information on the Program Period Reimbursable Budget (**BGPDR**) document, validate the data and then submit the document.

Procedures

1. Click **Home** then click **Search**.



2. Click **Document Catalog**. The Document Catalog opens.
3. Click **Create**.

4. Enter the following information.

Required Fields	Values
Code	BGPDR
Dept	Your department from the student card.
Unit	UNIT
Auto Numbering	Selected

Document Catalog

Search

▼Document Identifier

Code : BGPDR > Unit : UNIT
Dept : 527 ID :

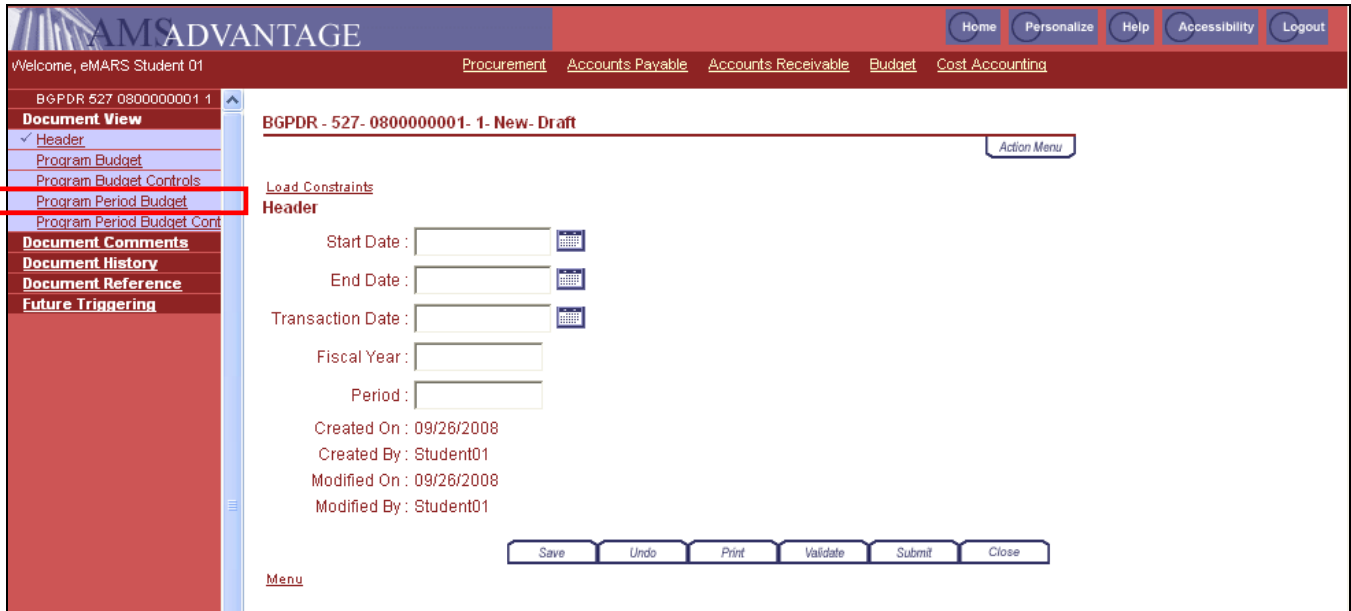
▼Other Options

Auto Numbering : ☒
Create Template : ☐

[Create](#)
[Menu](#)

5. Click **Create**.


NOTE: Budget information is entered on the level 2 budget lines (**Program Period Budget**), then **Smart Budget Rollup** is used to create level 2 budget lines (**Program Budget**).



6. Click **Program Period Budget** on the Secondary Navigation panel.
7. Click **Insert New Line** and enter the following information:

Required Fields	Values
Action	New
Event Type	Use the pick list to select BG22
Dollar Amount	80,000
Increase/Decrease	Increase
Department	Your department from the student card.
Major Program	Your Major Program from the student card.
Program	Your Program from the student card.
Program Period	09
Funding Profile	80F20S
Funding Priority	10
Funding Line	1
Description	Medical Grant federal funding

8. Click **Save**.



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[Cost Accounting](#)

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Document View

- Header
- Program Budget
- Program Budget Controls
- Program Period Budget
- Program Period Budget Cont
- Document Comments**
- Document History
- Document Reference
- Future Triggering

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[Action Menu](#)

	Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Funding Line	Dollar Amount	Increase/Decrease
%	527	031MPS	03101	09	80F20S	10	1	\$80,000.00	Increase
%	527	031MPS	03101	09	80F20S	10	2	\$20,000.00	Increase

Insert New Line
Insert Copied Line
First Prev Next Last

[Perform Budget Rollup](#) [Smart Budget Rollup](#)

Program Period Budget

Action: New

Event Type: BG22

Name:

Start Date:

End Date:

Dollar Amount: \$20,000.00

Increase/Decrease: Increase

Reservation Type:

Fiscal Year: 2009

Period: 3

Department: 527

Major Program: 031MPS

Program: 03101

Program Period: 09

Funding Profile: 80F20S

Funding Priority: 10

Funding Line: 2

Contact:


Contact Name:

9. Click the **Copy Line** button on the line.

10. Click **Insert Copied Line** and enter over the following information:

Required Fields	Values
Dollar Amount	20,000
Funding Line	2

11. Click **Save**.



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[Cost Accounting](#)

BGPDR 527 0800000001 1

Document View

- Header
- Program Budget
- Program Budget Controls
- Program Period Budget
- Program Period Budget Cont

Document Comments

Document History

Document Reference

Future Triggering

BGPDR - 527- 0800000001- 1- New- Draft

Action Menu

	Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Funding Line	Dollar Amount	Increase/Decrease
	527	031MPS	03101	09	80F20S	10	1	\$80,000.00	Increase
	527	031MPS	03101	09	80F20S	10	2	\$20,000.00	Increase
	✓ 527	031MPS	03101	09	80F20S	99	1	\$100,000.00	Increase

[Insert New Line](#)
[Insert Copied Line](#)

First Prev Next Last

[Perform Budget Rollup](#)
[Smart Budget Rollup](#)

Program Period Budget

Action :

Reservation Type :

Event Type :

Fiscal Year :

Name :

Period :

Start Date :

Department :

End Date :

Major Program :

Dollar Amount :

Program :

Increase/Decrease :

Program Period :

Funding Profile :

Funding Priority :

Funding Line :

Contact :

Contact Name :

12. Click **Insert Copied Line** and type over the following information:

Required Fields	Values
Dollar Amount	100,000
Funding Priority	99
Funding Line	1

13. Click **Save**.

14. Click **Smart Budget Rollup**.

15. Check your level 1 budget lines to be sure they were created correctly by clicking **Program Budget** in the secondary navigation panel. You should see two level 1 budget lines as shown.

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Document View

- Header
- Program Budget**
- Program Budget Controls
- Program Period Budget
- Program Period Budget Cont

Document Comments

Document History

Document Reference

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Action Menu

Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Dollar Amount	Increase/Decrease
527	031MPS	03101	09	80F20S	99	\$100,000.00	Increase
527	031MPS	03101	09	80F20S	10	\$100,000.00	Increase

Insert New Line Insert Copied Line First Prev Next Last

16. Click **Validate**. Correct any errors and then click **Validate** again.

17. Click **Submit**.

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BGPDR 527 0800000001 1

Document View

- Header
- Program Budget**
- Program Budget Controls
- Program Period Budget
- Program Period Budget Cont

Document Comments

Document History

Document Reference

Future Triggering

View All (1 of 1): Document submitted successfully

BGPDR - 527- 0800000001- 1- New- Final

Action Menu

Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Funding Line	Dollar Amount	Increase/Decrease
527	031MPS	03101	09	80F20S	10	1	\$80,000.00	Increase
527	031MPS	03101	09	80F20S	10	2	\$20,000.00	Increase
527	031MPS	03101	09	80F20S	99	1	\$100,000.00	Increase

Insert New Line Insert Copied Line First Prev Next Last

[Perform Budget Rollup](#) [Smart Budget Rollup](#)

Program Period Budget

Action :

Event Type :

Name :

Start Date :

End Date :

Dollar Amount :

Increase/Decrease :

Reservation Type :

Fiscal Year :

Period :

Department :

Major Program :

Program :

Program Period :

Funding Profile :

Funding Priority :

Funding Line :

Contact :

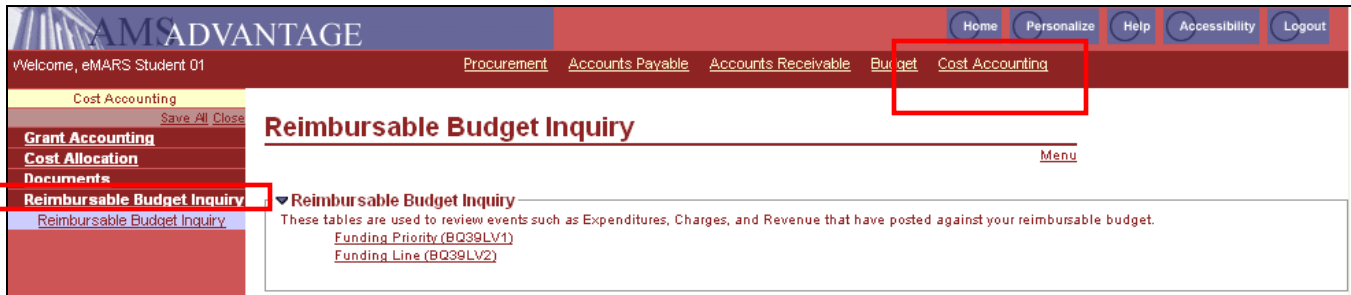
Contact Name :

NOTE: After you click **Submit**, the document status is *Final* in the training environment but in the Production environment the document status is *Pending* approval.

18. Click **Close**.

Lookup the Budget Information on the eMARS Inquiry Screens

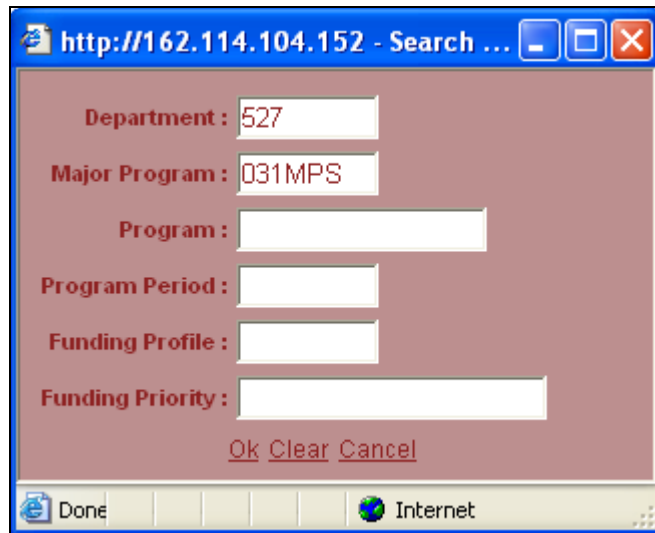
19. Click **Cost Accounting** then click **Reimbursable Budget Inquiry**.



20. Click **Funding Priority (BQ39LV1)**.

21. Enter the following information on the Search pop up box:

Field	Value
Department	Your department from the student card.
Major Program	Your Major Program from the student card.



22. Click **Ok**.

23. Review the information on the Funding Priority **BQ39LV1** page.

Reimbursable Grant: Funding Priority








[Menu](#) [Quick Search](#)

Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Current Budget	Actual Expenses	Total Revenue	Unobligated	Unrecognized Revenue
✓ 527	031MPS	03101	09	80F20S	10	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00
527	031MPS	03101	09	80F20S	99	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00






First Prev Next Last

[Copy](#) [Search](#) 











▼ Expense Actuals

Pre-Encumbered :	\$0.00		Uncommitted :	\$100,000.00
Encumbered :	\$0.00		Unobligated :	\$100,000.00
Accrued Expenses :	\$0.00		Unexpended Accrued :	\$100,000.00
Cash Expenses :	\$0.00		Unexpended Cash :	\$100,000.00
Actual Expenses :	\$0.00		Back End Splits :	\$0.00 
Charges :	\$0.00			

▼ Revenue Actuals

Unbilled Earned Revenue :	\$0.00		Total Revenue :	\$0.00
Billed Earned Revenue :	\$0.00		Revenue Credits :	\$0.00 
Collected Earned Revenue :	\$0.00			
Collected Unearned/Deferred Revenue :	\$0.00			
Unrecognized Revenue :	\$0.00			

▼ Budgeted Amounts

Adopted :	\$0.00		Original Budget :	\$100,000.00
Awarded :	\$100,000.00		Budget Reserve :	\$0.00
Amendments :	\$0.00		Purchase Reservations :	\$0.00 
Expected Revenue :	\$0.00		Allocated :	\$0.00 
Transfer Out :	\$0.00			
Transfer In :	\$0.00			
Current Budget :	\$100,000.00			
Carry Forward :	\$0.00			
Reversions :	\$0.00			

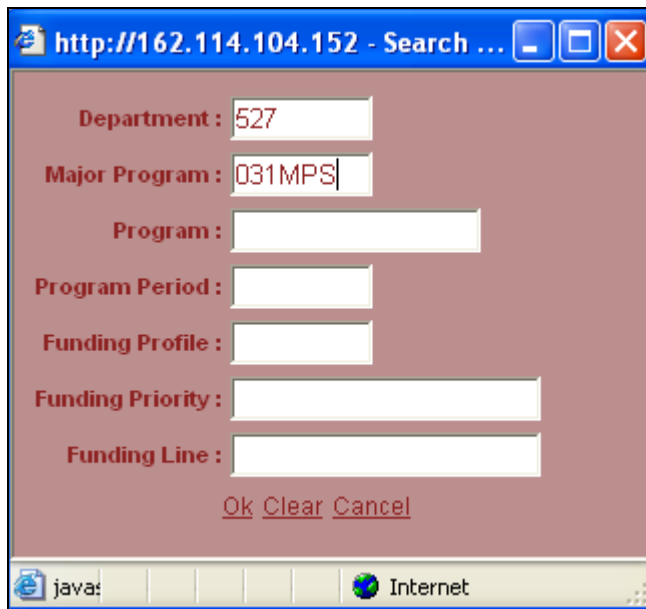
▼ General Information

Department :	527	Name :	527-031MPS-03101-09-80
Major Program :	031MPS	Description :	
Program :	03101	Active :	<input checked="" type="checkbox"/>
Program Period :	09	Manager Name :	
Funding Profile :	80F20S	Start Date :	09/26/2008
Funding Priority :	10	End Date :	

24. Click **Funding Line (BQ39LV2)**.

25. Enter the following information on the Search pop up box:

Field	Value
Department	Your department from the student card.
Major Program	Your Major Program from the student card.



26. Click **Ok**.

27. Review the information on the Funding Priority **BQ39LV2** page.

Reimbursable Grant: Funding Line

[Menu](#) [Quick Search](#)

	Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Funding Line	Current Budget	Actual Expenses	Total Revenue	Unobligated	Unrecognized Revenue
✓	527	031MPS	03101	09	80F20S	10	1	\$80,000.00	\$0.00	\$0.00	\$80,000.00	\$0.00
	527	031MPS	03101	09	80F20S	10	2	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00
	527	031MPS	03101	09	80F20S	99	1	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00

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▼Expense Actuals

Pre-Encumbered :	\$0.00	?	Uncommitted :	\$80,000.00	
Encumbered :	\$0.00	?	Unobligated :	\$80,000.00	
Accrued Expenses :	\$0.00	?	Unexpended Accrued :	\$80,000.00	
Cash Expenses :	\$0.00	?	Unexpended Cash :	\$80,000.00	
Actual Expenses :	\$0.00		Back End Splits :	\$0.00	?
Charges :	\$0.00	?			

▼Revenue Actuals

Unbilled Earned Revenue :	\$0.00	?	Total Revenue :	\$0.00	
Billed Earned Revenue :	\$0.00	?	Revenue Credits :	\$0.00	?
Collected Earned Revenue :	\$0.00	?			
Collected Unearned/Deferred Revenue :	\$0.00	?			
Unrecognized Revenue :	\$0.00				

▼Budgeted Amounts

Adopted :	\$0.00	?	Original Budget :	\$80,000.00	
Awarded :	\$80,000.00	?	Budget Reserve :	\$0.00	
Amendments :	\$0.00	?	Purchase Reservations :	\$0.00	?
Expected Revenue :	\$0.00	?	Allocated :	\$0.00	?
Transfer Out :	\$0.00	?			
Transfer In :	\$0.00	?			
Current Budget :	\$80,000.00				
Carry Forward :	\$0.00	?			
Reversions :	\$0.00	?			

▼General Information

Department :	527	Name :	527-031MPS-03101-09-80
Major Program :	031MPS	Description :	
Program :	03101	Active :	<input checked="" type="checkbox"/>
Program Period :	09	Manager Name :	
Funding Profile :	80F20S	Start Date :	09/26/2008
Funding Priority :	10	End Date :	
Funding Line :	1		

28. Click **Close Workspace** in the Secondary Navigation Panel.

Charge Transaction (CH) Document

The Charge Document records one-sided “charges” against a program. These charges are the “expense” side of an otherwise two-sided accounting entry. You might think of these as “memo” transactions. The transactions update the Cost Accounting Journal and Cost Accounting Ledgers, but they do not update any other journals or ledgers.

There are two uses for the Charge Document:

- To record non-reimbursable charges (using event type **XXP3**)
- To record reimbursable charges (using event type **CG01**)

Non-Reimbursable Charges

Two examples of charges you might record as non-reimbursable are as follows:

- A non-state sub-grantee’s matching costs (e.g., a local government)
- A non-federal third party’s in-kind contributions of services or goods

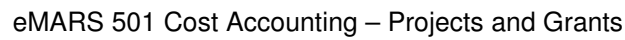
Sometimes the administration of a grant involves making sub-grants to non-state entities such as local governments. Some of the arrangements require the sub-grantees to bear a portion of the costs associated with the sub-grant. The portion of costs borne by the sub-grantee can be an essential component of the state’s strategy for meeting its cost-sharing requirement under the grant.

Some federal agencies’ regulations pursuant to Office of Management and Budget Circular A-102 permit counting the value of non-federal third parties’ contributions of goods and services towards the state’s cost sharing, or matching, requirement.

You can record non-state sub-grantees’ matching costs and the value of non-federal third parties’ in-kind contributions on Charge Documents’ accounting lines by using event type **XXP3**. To do so, you should code such charges to programs tied to funding profiles that post the full amount to funding lines identified with state fund.

Reimbursable Charges

Applying an overhead charge to a program is an example of using the document to record a reimbursable charge. The overhead charge might be the result of an allocated charge for computer usage or a per hour charge for use of a vehicle, or it might be the result of using the Overhead Rate feature of the Major Program setup. In the former case, you create the Charge Documents manually. In the case of the latter, a batch process automatically creates Charge Documents. In both cases, accounting lines containing event type **CG01** and programs tied to reimbursable funding lines will result in reimbursement amounts on **RE** and **CR** documents.



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Action Menu

▼ General Information

Document Name :

Record Date :

Budget FY :

Fiscal Year :

Period :

Document Description :

Actual Amount : \$0.00

Closed Amount : \$0.00

Closed Date :

▶ Document Information

Top

Save

Undo

Print


Validate

Submit

Close

- Document Name: For informational purposes only.
- Record Date: Defaults to the current date.
- Budget FY: Defaults to the current budget fiscal year.
- Fiscal Year: Defaults to the current fiscal year.
- Period: Defaults to the current period.
- Document Description: For informational purposes only.

Charge Transaction (CH) Document: Accounting: General Information



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Action Menu

Accounting Line	Line Amount	Line Closed Amount	Event Type	Ref Doc Dept Code
✂	✓	0		

Insert New Line
Insert Copied Line

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Next
Last

General Information

Event Type :
CG01

Fiscal Year :

Accounting Template :
B52705

Budget FY :

Line Description :

Period :

Line Amount :
100

Charge Class :

Line Closed Amount :

Charge Class Rate :

Line Closed Date :

Charge Units :

Reference

Fund Accounting

Detail Accounting

Top

Save
Undo
Print
Validate
Submit
Close

- Event Type: Select **CG01** or **XXP3** from the pick list.
- Accounting Template: Enter the appropriate Accounting Template.
- Line Description: For informational purposes only.
- Line Amount: Enter the amount.
- Fiscal Year: Defaults to the current fiscal year.
- Budget FY: Defaults to the current budget fiscal year.
- Period: Defaults to the current period.
- Charge Class, Charge Class Rate, Charge Units: Optional. Contact the Finance and Administration Cabinet, Statewide Accounting Services (SAS) to learn more about Charge Classes.

Charge Transaction (CH) Document: Accounting: Reference

▼Reference			
Ref Doc Code :	<input type="text"/>	Ref Vendor Line :	<input type="text"/>
Ref Doc Dept Code :	<input type="text"/>	Ref Commodity Line :	<input type="text" value="0"/>
Ref Doc Id :	<input type="text"/>	Ref Accounting Line :	<input type="text"/>
		Ref Type :	<input type="button" value="v"/>

- Ref Doc Code, Ref Doc Dept Code, Ref Doc Id: Not used by the Commonwealth.

Charge Transaction (CH) Document: Accounting: Fund Accounting

▼Fund Accounting					
Fund :	<input type="text"/>	Department :	<input type="text"/>	OBSA :	<input type="text"/>
Sub Fund :	<input type="text"/>	Unit :	<input type="text"/>	Sub OBSA :	<input type="text"/>
Object :	<input type="text" value="E339"/>	Sub Unit :	<input type="text"/>	Dept Object :	<input type="text"/>
Sub Object :	<input type="text"/>	Appr Unit :	<input type="text"/>	Dept Revenue :	<input type="text"/>
Revenue :	<input type="text"/>	BSA :	<input type="text"/>		
Sub Revenue :	<input type="text"/>	Sub BSA :	<input type="text"/>		

- Fund Accounting Fields: Most are populated by the accounting template. Enter additional fields as required.

Charge Transaction (CH) Document: Accounting: Detail Accounting

▼Detail Accounting					
Location :	<input type="text"/>	Reporting :	<input type="text"/>	Major Program :	
Sub Location :	<input type="text"/>	Sub Reporting :	<input type="text"/>	Program :	<input type="text" value="03101"/>
Activity :	<input type="text"/>	Task :	<input type="text"/>	Phase :	<input type="text"/>
Sub Activity :	<input type="text"/>	Sub Task :	<input type="text"/>	Program Period :	<input type="text" value="09"/>
Function :	<input type="text"/>	Task Order :	<input type="text"/>		
Sub Function :	<input type="text"/>				

- Detail Accounting Fields: Most are populated by the accounting template. Enter additional fields as required.

Exercise 4 – Process a Charge Transaction (CH) document

Scenario

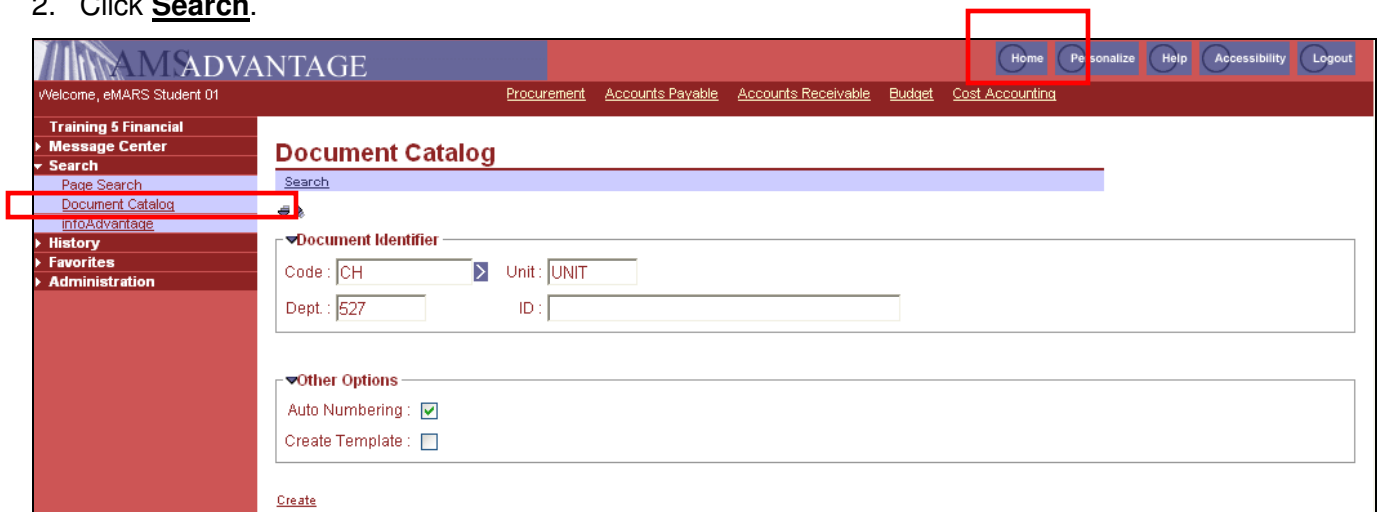
Process a Charge Transaction (**CH**) against the Grant just established.

Task Overview

Enter the appropriate information on the Charge Transaction (**CH**) document, validate the data and then submit the document.

Procedures

1. Click **Home** on the eMARS Home page.
2. Click **Search**.



The screenshot shows the eMARS Document Catalog page. The top navigation bar includes links for Home, Personalize, Help, Accessibility, and Logout. The left sidebar contains a menu with options like Training 5 Financial, Message Center, Search, Page Search, Document Catalog, InfoAdvantage, History, Favorites, and Administration. The main content area is titled 'Document Catalog' and features a search bar, a 'Document Identifier' section with fields for Code (CH), Unit (UNIT), Dept (527), and ID, and an 'Other Options' section with checkboxes for Auto Numbering (checked) and Create Template (unchecked). A 'Create' button is located at the bottom left of the main content area.

3. Click **Document Catalog**.
4. Click **Create**.

5. Enter the following information.

Required Fields	Values
Code	CH
Dept	Your department from the student card.
Unit	UNIT
Auto Numbering	Selected

Document Catalog

Search

▼Document Identifier

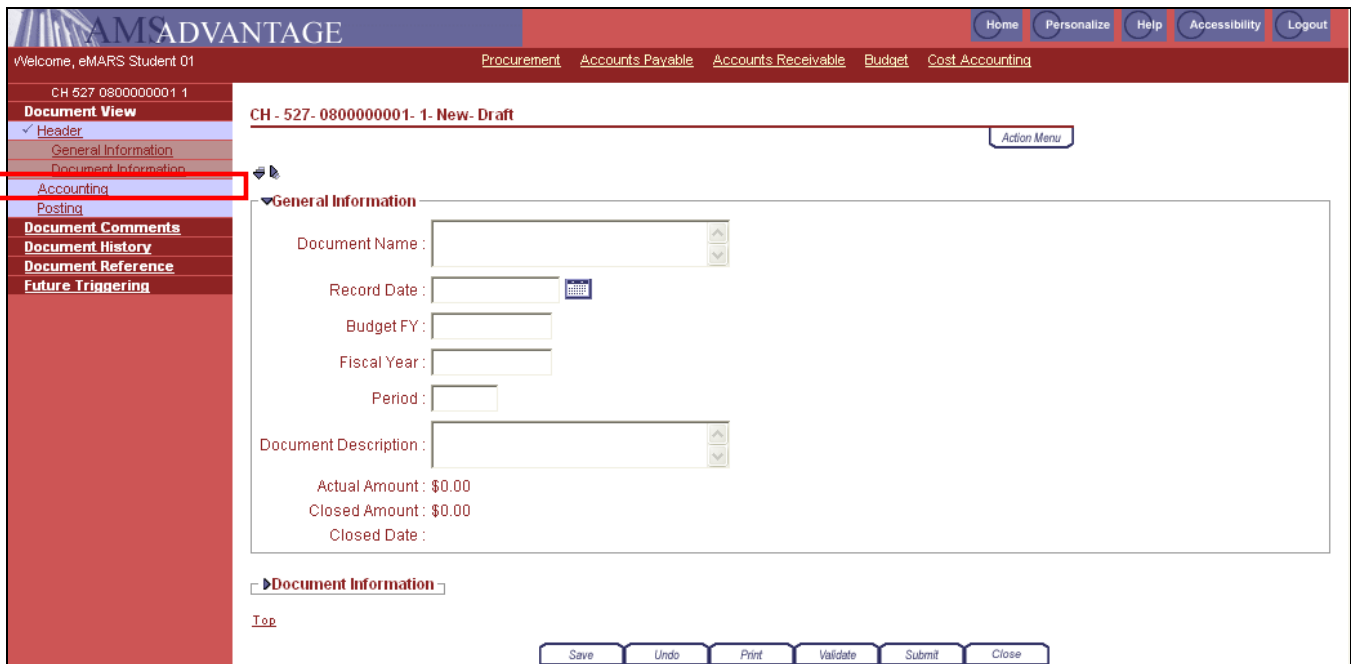
Code : CH > Unit : UNIT
Dept : 527 ID :

▼Other Options

Auto Numbering : ☒
Create Template : ☐

[Create](#)
[Menu](#)

6. Click **Create**. The new **CH** document Header opens to the General Information section.



AMS ADVANTAGE

Welcome, eMARS Student 01

CH 527 0800000001 1

Document View

- Header
- General Information
- Document Information
- Accounting**
- Posting
- Document Comments
- Document History
- Document Reference
- Future Triggering

CH - 527- 0800000001- 1- New- Draft

Action Menu

General Information

Document Name :

Record Date :

Budget FY :

Fiscal Year :

Period :

Document Description :

Actual Amount : \$0.00

Closed Amount : \$0.00

Closed Date :


Document Information

Top

Save Undo Print Validate Submit Close

- Click the **Accounting** link in the secondary navigation panel.
- Click **Insert New Line** and enter the following information:

Required Fields	Values
Event Type	CG01
Accounting Template	Your accounting template from the student card.
Line Amount	100



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Document View

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Accounting
General Information
Reference
Fund Accounting
Detail Accounting
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Document Comments
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Future Triggering

CH - 527- 0800000001- 1- New- Draft

Action Menu

Accounting Line	Line Amount	Line Closed Amount	Event Type	Ref Doc Dept Code
0				

Insert New Line
Insert Copied Line
First Prev Go To Next Last

General Information

Event Type : CG01
Fiscal Year :
Accounting Template : B52705
Budget FY :
Line Description :
Period :
Line Amount : 100
Charge Class :
Charge Class Rate :
Line Closed Amount :
Charge Units :
Line Closed Date :

Reference
Fund Accounting
Detail Accounting

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Undo
Print
Validate
Submit
Close

9. Expand the Fund Accounting section and enter the following information:

Required Fields	Values
Object	E339

Fund Accounting

Fund :
Department :
OBSA :
Sub Fund :
Unit :
Sub OBSA :
Object : E339
Sub Unit :
Dept Object :
Sub Object :
Appr Unit :
Dept Revenue :
Revenue :
BSA :
Sub Revenue :
Sub BSA :


10. Expand the Detail Accounting section and enter the following information:

Required Fields	Values
Program	Your Program from the student card.
Program Period	09

▼Detail Accounting		
Location :	Reporting :	Major Program :
Sub Location :	Sub Reporting :	Program : 03101
Activity :	Task :	Phase :
Sub Activity :	Sub Task :	Program Period : 09
Function :	Task Order :	
Sub Function :		

11. Click **Validate**.

12. Check for errors, correct them and then click **Validate** again.



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Document View

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View All (1 of 1): Document validated successfully

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[Action Menu](#)

Accounting Line	Line Amount	Line Closed Amount	Event Type	Ref Doc	Dept Code
1	\$100.00	\$0.00	CG01		

[Insert New Line](#) [Insert Copied Line](#)
[First](#) [Prev](#) [Go To](#) [Next](#) [Last](#)

General Information

Event Type :

Accounting Template :

Line Description :

Line Amount :

Line Closed Amount : \$0.00

Line Closed Date :

Fiscal Year :

Budget FY :

Period :

Charge Class :

Charge Class Rate :

Charge Units :

Reference

Fund Accounting

Fund :

Sub Fund :

Object :

Sub Object :

Revenue :

Sub Revenue :

Department :

Unit :

Sub Unit :

Appr Unit :

BSA :

Sub BSA :

OBSA :

Sub OBSA :

Dept Object :

Dept Revenue :

TRN01

Detail Accounting

Location :

Sub Location :

Activity :

Sub Activity :

Function :

Sub Function :

Reporting :

Sub Reporting :

Task :

Sub Task :

Task Order :

Major Program : 031MPS

Program :

Phase :


Program Period :

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13. Click **Posting** to review the posting lines and see how this charge has been split.



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Document View

✓ [Header](#)

✓ [Accounting](#)

✓ [Posting](#)

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[Fund Accounting](#)

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Document Comments

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Document Reference

Future Triggering

View All (1 of 1) : Document validated successfully

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[Action Menu](#)

Line	Function	Debit Posting Credit Posting	Debit Posting Name Credit Posting Name	Debit Amount	Credit Amount
✓ 1	Non-Standard	C001	Std Charge	\$80.00	\$0.00
2	Non-Standard	C001	Std Charge	\$20.00	\$0.00

First Prev [Go To](#) Next Last

[Accounting 1:](#) >

General Information

Run Time/Date : 09/26/2008	Budget FY : 2009
Record Date : 09/26/2008	Fiscal Year : 2009
Journal Posting : Not Ready	Period : 3
Budget Posting : Not Ready	Post Pair ID : A
Bank Account :	Line Amount : \$80.00
BSA Type Indicator :	Posting Amount : \$80.00
OBSA Type Indicator :	Closed Amount : \$0.00

Fund Accounting

Fund : 1200	Cabinet : 54	BSA :
Sub Fund :	Department : 527	Sub BSA :
Object : E339	Unit : UNIT	OBSA :
Sub Object :	Sub Unit :	Sub OBSA :
Object Category : 35	Appr Unit :	Dept Object :
Revenue :	Appr Category :	Dept Revenue :
Sub Revenue :	Internal Fund :	
Revenue Category :	Internal Sub Fund :	
	Internal Dept :	

Detail Accounting

Location :	Reporting :	Major Program : 031MPS
Sub Location :	Sub Reporting :	Program : 03101
Activity :	Task :	Phase :
Sub Activity :	Sub Task :	Program Period : 09
Function : CBE1	Task Order :	Funding Profile : 80F20S
Sub Function :		Stage Profile :
		Funding Priority : 10
		Funding Line : 1

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Submit
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Home

Personalize

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View All (1 of 1) : Document validated successfully

Document View

✓ Header

✓ Accounting

✓ Posting

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Fund Accounting

Detail Accounting

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[Action Menu](#)

Line	Function	Debit Posting Credit Posting	Debit Posting Name Credit Posting Name	Debit Amount	Credit Amount
1	Non-Standard	C001	Std Charge	\$80.00	\$0.00
✓ 2	Non-Standard	C001	Std Charge	\$20.00	\$0.00

First Prev [Go To](#) Next Last

[Accounting 1:](#) >

General Information

Run Time/Date : 09/26/2008
 Record Date : 09/26/2008
 Journal Posting : Not Ready
 Budget Posting : Not Ready
 Bank Account :
 BSA Type Indicator :
 OBSA Type Indicator :

Budget FY : 2009
 Fiscal Year : 2009
 Period : 3
 Post Pair ID : A
 Line Amount : \$20.00
 Posting Amount : \$20.00
 Closed Amount : \$0.00

Fund Accounting

Fund : 0100
 Sub Fund :
 Object : E339
 Sub Object :
 Object Category : 35
 Revenue :
 Sub Revenue :
 Revenue Category :

Cabinet : 54
 Department : 527
 Unit : UNIT
 Sub Unit :
 Appr Unit :
 Internal Fund :
 Internal Sub Fund :
 Internal Dept :

BSA :
 Sub BSA :
 OBSA :
 Sub OBSA :
 Dept Object :
 Dept Revenue :

Detail Accounting

Location :
 Sub Location :
 Activity :
 Sub Activity :
 Function : CBE1
 Sub Function :

Reporting :
 Sub Reporting :
 Task :
 Sub Task :
 Task Order :

Major Program : 031MPS
 Program : 03101
 Phase :
 Program Period : 09
 Funding Profile : 80F20S
 Stage Profile :
 Funding Priority : 10
 Funding Line : 2

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Save

Undo


Print

Validate

Submit

Close

14. Click **Submit**.



Welcome, eMARS Student 01

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View All (1 of 1) : Document submitted successfully


CH - 527- 0800000001- 1- New- Final

[Action Menu](#)

Line	Function	Debit Posting Credit Posting	Debit Posting Name Credit Posting Name	Debit Amount	Credit Amount
✓ 1	Non-Standard	C001	Std Charge	\$80.00	\$0.00
2	Non-Standard	C001	Std Charge	\$20.00	\$0.00


First Prev [Go To](#) Next Last

[Accounting 1:](#) >




General Information

Run Time/Date : 09/26/2008	Budget FY : 2009
Record Date : 09/26/2008	Fiscal Year : 2009
Journal Posting : Posted	Period : 3
Budget Posting : Posted	Post Pair ID : A
Bank Account :	Line Amount : \$80.00
BSA Type Indicator :	Posting Amount : \$80.00
OBSA Type Indicator :	Closed Amount : \$0.00



Fund Accounting

Fund : 1200	Cabinet : 54	BSA :
Sub Fund :	Department : 527	Sub BSA :
Object : E339	Unit : UNIT	OBSA :
Sub Object :	Sub Unit :	Sub OBSA :
Object Category : 35	Appr Unit :	Dept Object :
Revenue :	Appr Category :	Dept Revenue :
Sub Revenue :	Internal Fund :	
Revenue Category :	Internal Sub Fund :	
	Internal Dept :	



Detail Accounting

Location :	Reporting :	Major Program : 031MPS
Sub Location :	Sub Reporting :	Program : 03101
Activity :	Task :	Phase :
Sub Activity :	Sub Task :	Program Period : 09
Function : CBE1	Task Order :	Funding Profile : 80F20S
Sub Function :		Stage Profile :
		Funding Priority : 10
		Funding Line : 1

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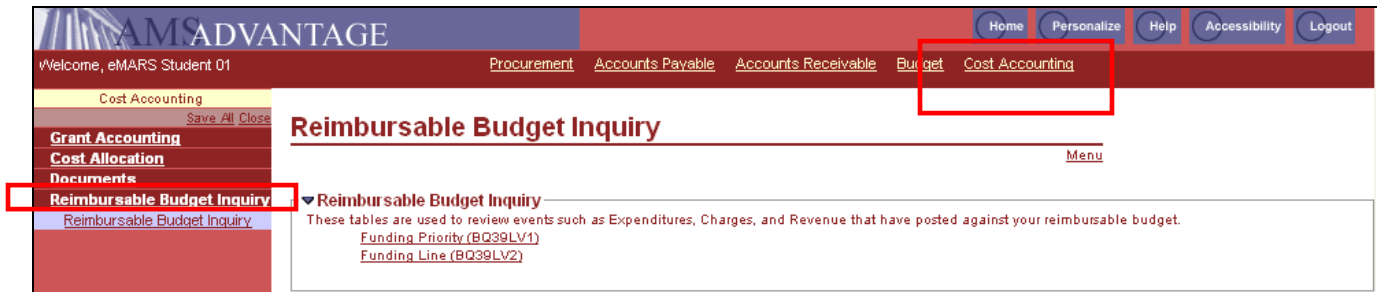
[Menu](#)

NOTE: In the training environment, the document has a status of Final. In the production environment, approvals may be required before a document is Final.

15. Click **Close**.

Lookup the Budget Information on the eMARS Inquiry Screens

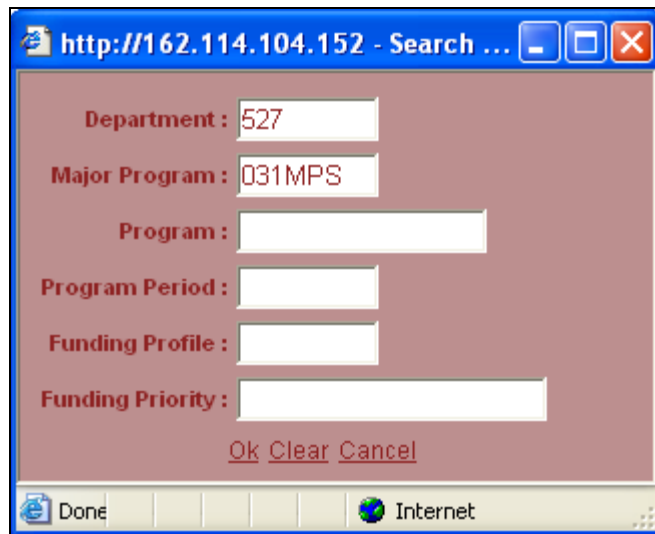
16. Click **Cost Accounting**, then click **Reimbursable Budget Inquiry**.



17. Click **Funding Priority (BQ39LV1)**.

18. Enter the following information on the Search pop up box:

Field	Value
Department	Your department from the student card.
Major Program	Your Major Program from the student card.



19. Click **Ok**.

20. Review the information on the Funding Priority **BQ39LV1** page. Note the change in the Charges bucket.

Reimbursable Grant: Funding Priority

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Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Current Budget	Actual Expenses	Total Revenue	Unobligated	Unrecognized Revenue
✓ 527	031MPS	03101	09	80F20S	10	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00
527	031MPS	03101	09	80F20S	99	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00

First Prev Next Last

[Copy](#) [Search](#)

▼Expense Actuals

Pre-Encumbered :	\$0.00	Uncommitted :	\$100,000.00
Encumbered :	\$0.00	Unobligated :	\$100,000.00
Accrued Expenses :	\$0.00	Unexpended Accrued :	\$100,000.00
Cash Expenses :	\$0.00	Unexpended Cash :	\$100,000.00
Actual Expenses :	\$0.00	Back End Splits :	\$0.00
Charges :	\$100.00		

▼Revenue Actuals

Unbilled Earned Revenue :	\$0.00	Total Revenue :	\$0.00
Billed Earned Revenue :	\$0.00	Revenue Credits :	\$0.00
Collected Earned Revenue :	\$0.00		
Collected Unearned/Deferred Revenue :	\$0.00		
Unrecognized Revenue :	\$0.00		

▼Budgeted Amounts

Adopted :	\$0.00	Original Budget :	\$100,000.00
Awarded :	\$100,000.00	Budget Reserve :	\$0.00
Amendments :	\$0.00	Purchase Reservations :	\$0.00
Expected Revenue :	\$0.00	Allocated :	\$0.00
Transfer Out :	\$0.00		
Transfer In :	\$0.00		
Current Budget :	\$100,000.00		
Carry Forward :	\$0.00		
Reversions :	\$0.00		

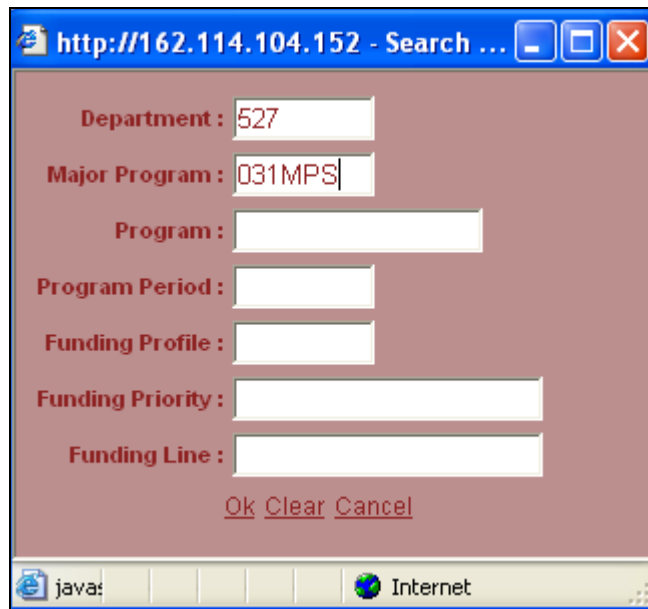
▼General Information

Department :	527	Name :	527-031MPS-03101-09-80
Major Program :	031MPS	Description :	
Program :	03101	Active :	<input checked="" type="checkbox"/>

21. Click **Funding Line** (BQ39LV2).

22. Enter the following information on the Search pop up box:

Field	Value
Department	Your department from the student card.
Major Program	Your Major Program from the student card.



23. Click **Ok**.

24. Review the information on the Funding Line **BQ39LV2** page.

Reimbursable Grant: Funding Line

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Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Funding Line	Current Budget	Actual Expenses	Total Revenue	Unobligated	Unrecognized Revenue
✓ 527	031MPS	03101	09	80F20S	10	1	\$80,000.00	\$0.00	\$0.00	\$80,000.00	\$0.00
527	031MPS	03101	09	80F20S	10	2	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00
527	031MPS	03101	09	80F20S	99	1	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00

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Expense Actuals

Pre-Encumbered :	\$0.00		Uncommitted :	\$80,000.00	
Encumbered :	\$0.00		Unobligated :	\$80,000.00	
Accrued Expenses :	\$0.00		Unexpended Accrued :	\$80,000.00	
Cash Expenses :	\$0.00		Unexpended Cash :	\$80,000.00	
Actual Expenses :	\$0.00		Back End Splits :	\$0.00	
Charges :	\$80.00				

Revenue Actuals

Unbilled Earned Revenue :	\$0.00		Total Revenue :	\$0.00	
Billed Earned Revenue :	\$0.00		Revenue Credits :	\$0.00	
Collected Earned Revenue :	\$0.00				
Collected Unearned/Deferred Revenue :	\$0.00				
Unrecognized Revenue :	\$0.00				

Budgeted Amounts

Adopted :	\$0.00		Original Budget :	\$80,000.00	
Awarded :	\$80,000.00		Budget Reserve :	\$0.00	
Amendments :	\$0.00		Purchase Reservations :	\$0.00	
Expected Revenue :	\$0.00		Allocated :	\$0.00	
Transfer Out :	\$0.00				
Transfer In :	\$0.00				
Current Budget :	\$80,000.00				
Carry Forward :	\$0.00				
Reversions :	\$0.00				

General Information

Department :	527	Name :	527-031MPS-03101-09-80
Major Program :	031MPS	Description :	
Program :	03101	Active :	<input checked="" type="checkbox"/>

25. Click the second line in the grid at the top of the screen.







Reimbursable Grant: Funding Line

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Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Funding Line	Current Budget	Actual Expenses	Total Revenue	Unobligated	Unrecognized Revenue
527	031MPS	03101	09	80F20S	10	1	\$80,000.00	\$0.00	\$0.00	\$80,000.00	\$0.00
✓ 527	031MPS	03101	09	80F20S	10	2	\$20,000.00	\$0.00	\$0.00	\$20,000.00	\$0.00
527	031MPS	03101	09	80F20S	99	1	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00

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Expense Actuals

Pre-Encumbered :	\$0.00		Uncommitted :	\$20,000.00
Encumbered :	\$0.00		Unobligated :	\$20,000.00
Accrued Expenses :	\$0.00		Unexpended Accrued :	\$20,000.00
Cash Expenses :	\$0.00		Unexpended Cash :	\$20,000.00
Actual Expenses :	\$0.00		Back End Splits :	\$0.00 
Charges :	\$20.00			

Revenue Actuals

Unbilled Earned Revenue :	\$0.00		Total Revenue :	\$0.00
Billed Earned Revenue :	\$0.00		Revenue Credits :	\$0.00 
Collected Earned Revenue :	\$0.00			
Collected Unearned/Deferred Revenue :	\$0.00			
Unrecognized Revenue :	\$0.00			

Budgeted Amounts

Adopted :	\$0.00		Original Budget :	\$20,000.00
Awarded :	\$20,000.00		Budget Reserve :	\$0.00
Amendments :	\$0.00		Purchase Reservations :	\$0.00 
Expected Revenue :	\$0.00		Allocated :	\$0.00 
Transfer Out :	\$0.00			
Transfer In :	\$0.00			
Current Budget :	\$20,000.00			
Carry Forward :	\$0.00			
Reversions :	\$0.00			

General Information

Department :	527	Name :	527-031MPS-03101-09-80
Major Program :	031MPS	Description :	
Program :	03101	Active :	<input checked="" type="checkbox"/>

26. Click **Close Workspace** to return to the eMARS home page.

Cash Receipt (CR) Document

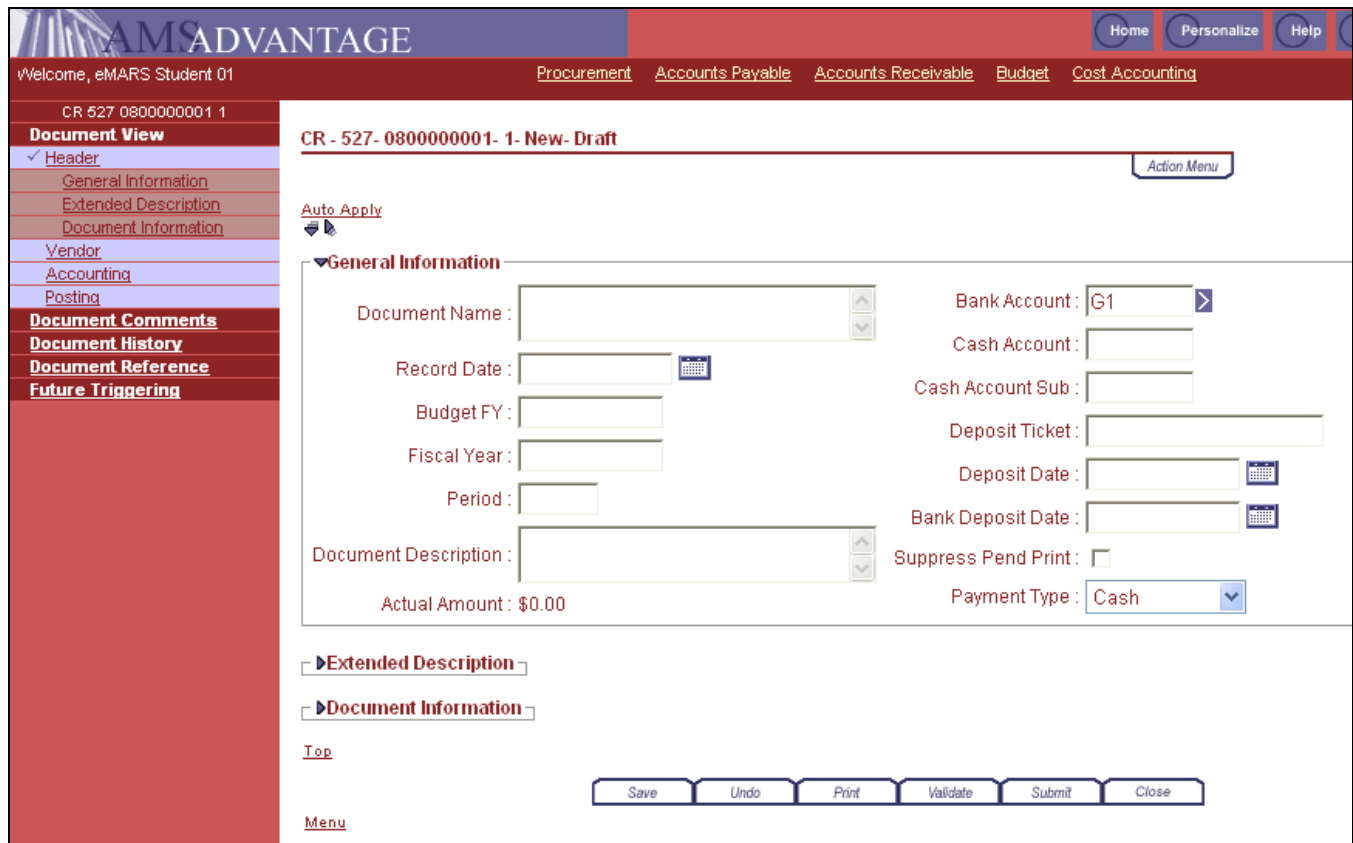
The Cash Receipt document records receipts deposited in the Commonwealth's general depository bank. The CM410 Cash Receipts course more thoroughly covers the document. The following three event types are particularly relevant to Cost Accounting:

- **AR02** (Collect Earned Revenue), which you use to record reimbursements from grantors,
- **AR32** (Vendor Refund), which you use to record a refund from a vendor, and
- **XXPI** (Program Income), which, as the name implies, records economic events discussed under "Program Income" in OMB Circular A-102 or OMB Circular A-110 as applicable.

NOTE: Refer to the eMARS 420 Accounts Receivable course materials for details of processing CR documents with Event Type AR02 and other requirements.

Be aware that Front End Split logic is applied to manually entered **RE** and **CR** documents, even though it is not applied to system generated documents.

Cash Receipt (CR) Document: Header: General Information



The screenshot displays the eMARS ADVANTAGE system interface. The top navigation bar includes links for Home, Personalize, and Help. Below this, a secondary bar shows the user's location: Procurement, Accounts Payable, Accounts Receivable, Budget, and Cost Accounting. The main content area is titled "CR - 527- 0800000001- 1- New- Draft". On the left, a "Document View" sidebar lists various sections: Header (selected), General Information, Extended Description, Document Information, Vendor, Accounting, Posting, Document Comments, Document History, Document Reference, and Future Triggering. The "General Information" section is expanded, showing fields for Document Name, Record Date, Budget FY, Fiscal Year, Period, Document Description, Bank Account (G1), Cash Account, Cash Account Sub, Deposit Ticket, Deposit Date, Bank Deposit Date, Suppress Pend Print, and Payment Type (Cash). The "Actual Amount" is displayed as \$0.00. At the bottom, there are buttons for Save, Undo, Print, Validate, Submit, and Close, along with a "Menu" link.

- Document Name: For informational purposes only.
- Record Date: Defaults to the current date.
- Budget FY: Defaults to the current budget fiscal year.
- Fiscal Year: Defaults to the current fiscal year.

- Period: Defaults to the current period.
- Document Description: For informational purposes only.
- Bank Account: Enter “G1.”
- Cash Account: Leave blank.
- Cash Account Sub: Leave blank.
- Deposit Ticket: Leave blank for cash or check. For **EFT**, refer to CM410 Cash Receipts course materials.
- Deposit Date: Leave blank.
- Suppress Pend Print: Leave unchecked.
- Payment Type: Select from the drop down.

Cash Receipt (CR) Document: Header: Extended Description:


▼Extended Description	
Extended Description :	<div></div>

- Extended Description: For informational purposes only.

Cash Receipt (CR) Document: Header: Document Information

▼Document Information	
Created By : Student01	
Created On : 09/26/2008	
Modified By : Student01	
Modified On : 09/26/2008	

Cash Receipt (CR) Document: Vendor: General Information



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Document View

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 - Payment Order
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Action Menu

Vendor Line	Vendor Customer	Legal Name	Line Amount
	0		

Insert New Line
Insert Copied Line

First Prev Go To Next Last

General Information

Vendor Customer :
Vendor Contact ID :

Billing Profile :
Vendor Contact Name :

Legal Name :
Vendor Contact Phone :

Alias/DBA :
Vendor Contact Phone Ext. :

Misc. Account : ☐
Vendor Contact Email :

Address Code :
Fax :

Address Line 1 :
Fax Extension :

Address Line 2 :
Web Address http:// :

City :
Auto Apply : ☐

State :
Reserve Cr Balance : ☐

Zip :
Line Amount :












Country :
Line Actual Amount :

County :
AR Dept :

AR Unit :


- Vendor Customer: Enter the vendor or customer identification or select from the pick list.
- Line Amount: Enter the dollar amount collected from this vendor or customer.
- Line Actual Amount: Calculated
- AR Dept.: Enter the appropriate Department code.
- AR Unit: Enter the appropriate Unit code.
- Remaining fields are populated when the document is saved.

Cash Receipt (CR) Document: Vendor: Payment Information, Reference Information and Payment Order

▼Payment Information	
Payment Date : <input type="text"/> 	NSF Fee Amount : <input type="text"/>
Reason : <input type="text"/> 	NSF Check Date : <input type="text"/> 
Check/EFT Number : <input type="text"/>	Waive NSF Fee : <input type="checkbox"/>
▼Reference Information	
Ref Doc Code : <input type="text"/>	Ref Vendor Line : <input type="text"/>
Ref Doc Dept : <input type="text"/>	Ref Accounting Line : <input type="text"/>
Ref Doc ID : <input type="text"/>	
▼Payment Order	
Priority 1 Posting Type : <input type="text"/> 	Credit Card : <input type="text"/> 
Priority 2 Posting Type : <input type="text"/> 	Credit Card Type : <input type="text"/>
Priority 3 Posting Type : <input type="text"/> 	Credit Card Number : <input type="text"/>
Priority 4 Posting Type : <input type="text"/> 	Credit Card Expiration Month : <input type="text"/> 
Priority 5 Posting Type : <input type="text"/> 	Credit Card Expiration Year : <input type="text"/> 
	Credit Card Trans Number : <input type="text"/>
	Card Holder Name : <input type="text"/>

- Ref Doc Code, Ref Doc Dept Code, Ref Doc Id: Populated by automated reimbursement process; otherwise, typically not used with transactions being discussed here.
- Payment Order fields not used.

Cash Receipt (CR) Document: Accounting Details: General Information



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Accounts Payable
Accounts Receivable
Budget
Cost Accounting

CR 527 0800000001 1

Document View

Header
Vendor
Accounting
General Information
Reference
Fund Accounting
Detail Accounting
Posting

Document Comments
Document History
Document Reference
Future Triggering

CR - 527- 0800000001- 1- New- Draft

Accounting Line

Line Amount

Event Type

0
AR32

Insert New Line
Insert Copied Line

First Prev Go To Next Last

Vendor 1: VC0000100011

Accounting Details

General Information

Event Type : AR32

Line Type :

Line Type Name :

Accounting Template :

Line Description :

Line Amount :

Refunded Amount : \$0.00

Budget FY :

Fiscal Year :

Period :

Reason :

Reclassification Date :

Reclassification Held :

Reference

Fund Accounting

Detail Accounting

Top

Save
Undo
Print
Validate
Submit
Close

Menu

- Event Type: Select *AR02* to record collected earned revenue, *AR32* to collect a vendor refund, or *XXPI* to record program income.
- Line Type: Select from the drop-down.
- Line Type Name:
- Accounting Template: Enter the appropriate Accounting Template, if applicable.
- Line Description:
- Line Amount: Enter an amount applicable to the selected grid row of Vendor Customer section.
- Refunded Amount: Calculated.
- Budget FY: Defaults to the current budget fiscal year.
- Fiscal Year: Defaults to the current fiscal year.
- Period: Defaults to the current accounting period.
- Reason: See Accounts Receivable training manual.
- Reclassification Date: See Accounts Receivable training manual.
- Reclassification Held: See Accounts Receivable training manual.

Cash Receipt (CR) Document: Accounting Details: Reference, Fund Accounting and Detail Accounting

▼Reference		
Ref Doc Code :	<input type="text"/>	Ref Vendor Line : <input type="text"/>
Ref Doc Dept :	<input type="text"/>	Ref Accounting Line : <input type="text"/>
Ref Doc ID :	<input type="text"/>	Ref Type : <input type="text"/>
▼Fund Accounting		
Fund :	<input type="text"/>	Department : <input type="text"/>
Sub Fund :	<input type="text"/>	OBSA : <input type="text"/>
Object :	<input type="text"/>	Sub OBSA : <input type="text"/>
Sub Object :	<input type="text"/>	Sub Unit : <input type="text"/>
Revenue :	<input type="text"/>	Dept Object : <input type="text"/>
Sub Revenue :	<input type="text"/>	Appr Unit : <input type="text"/>
	BSA : <input type="text"/>	Dept Revenue : <input type="text"/>
	Sub BSA : <input type="text"/>	
▼Detail Accounting		
Location :	<input type="text"/>	Reporting : <input type="text"/>
Sub Location :	<input type="text"/>	Major Program : <input type="text"/>
Activity :	<input type="text"/>	Sub Reporting : <input type="text"/>
Sub Activity :	<input type="text"/>	Task : <input type="text"/>
Function :	<input type="text"/>	Sub Task : <input type="text"/>
Sub Function :	<input type="text"/>	Task Order : <input type="text"/>
		Program : <input type="text"/>
		Phase : <input type="text"/>
		Program Period : <input type="text"/>

- Reference fields populated by automated reimbursement process; otherwise, typically not used for the events being discussed here.
- Fund Accounting Fields: Most are populated by the accounting template. Enter additional fields as required.
- Detail Accounting Fields: Most are populated by the accounting template. Enter additional fields as required.



“Two Book” Period

If left blank, the BFY, FY, and Period fields will default to the current fiscal year and accounting period. The only time these fields may need to be coded on a document is during the “Two Book” period in early July when there are two fiscal years open. In order to code a document to the old fiscal year during this time, the user must code the old fiscal year in the Fiscal Year field and code “13” in the Period field. If these fields are left blank in July, they will default to the new fiscal year and Period 1.

Exercise 5 – Process a Cash Receipt (CR) document

Scenario

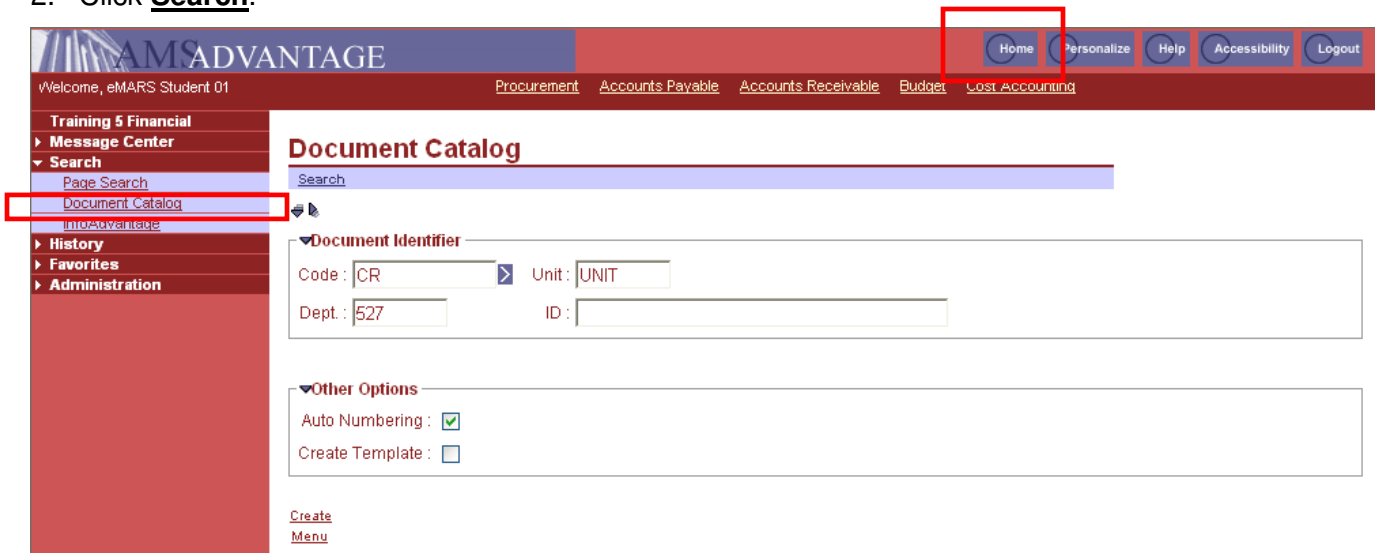
A vendor refund needs to be recorded for the grant using a Cash Receipt (**CR**) document.

Task Overview

Enter the appropriate information on the Cash Receipt (**CR**) document, validate the data and then submit the document.

Procedures

1. Click **Home** on the eMARS Home page.
2. Click **Search**.



The screenshot shows the eMARS ADVANTAGE web application. At the top, there is a navigation bar with links: Home, Personalize, Help, Accessibility, and Logout. Below this is a secondary navigation bar with links: Procurement, Accounts Payable, Accounts Receivable, Budget, and Cost Accounting. On the left side, there is a sidebar menu with the following items: Training 5 Financial, Message Center, Search (expanded), Page Search, Document Catalog (highlighted with a red box), Information, History, Favorites, and Administration. The main content area is titled "Document Catalog" and contains a search bar. Below the search bar, there is a "Document Identifier" section with fields for Code (CR), Unit (UNIT), Dept. (527), and ID. There is also an "Other Options" section with checkboxes for Auto Numbering (checked) and Create Template (unchecked). At the bottom left of the main content area, there are links for "Create" and "Menu".

3. Click **Document Catalog**. The Document Catalog opens.

4. Enter the following information.

Required Fields	Values
Code	CR
Dept	Your department from the student card.
Unit	UNIT
Auto Numbering	Selected

Document Catalog

Search

▼Document Identifier

Code : > Unit :
Dept. : ID :

▼Other Options


Auto Numbering : ☒
Create Template : ☐

[Create](#)
[Menu](#)

5. Click **Create**.
6. Enter the following information in the General Information section.


Required Fields	Values
Bank Account	G1

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Action Menu

[Auto Apply](#)


General Information

Document Name :

Record Date : 


Budget FY :

Fiscal Year :

Period :

Document Description :


Actual Amount : \$0.00


Bank Account : 

Cash Account :


Cash Account Sub :

Deposit Ticket :

Deposit Date : 

Bank Deposit Date : 

Suppress Pend Print : ☐

Payment Type : 

Extended Description

Document Information

[Top](#)

Save

Undo

Print

Validate

Submit

Close

[Menu](#)

7. Click **Vendor** in the Secondary Navigation panel.
8. Click **Insert New Line** and enter the following information:

Required Fields	Values
Vendor Customer	Your vendor number from the student card
Line Amount	50

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[Action Menu](#)

Vendor Line	Vendor Customer	Legal Name	Line Amount
0			

[Insert New Line](#)
[Insert Copied Line](#)

[First](#)
[Prev](#)
[Go To](#)
[Next](#)
[Last](#)

General Information

Vendor Customer :

Billing Profile :

Legal Name :

Alias/DBA :

Misc. Account : ☐

Address Code :

Address Line 1 :

Address Line 2 :

City :

State :

Zip :

Country :

County :

Vendor Contact ID :

Vendor Contact Name :

Vendor Contact Phone :

Vendor Contact Phone Ext. :

Vendor Contact Email :

Fax :

Fax Extension :

Web Address http:// :

Auto Apply : ☐

Reserve Cr Balance : ☐

Line Amount :

Line Actual Amount :

AR Dept :

AR Unit :

9. Click **Accounting** in the Secondary Navigation panel.

10. Click **Insert New Line**.

CR - 527- 0800000001- 1- New- Draft

Action Menu

Accounting Line	Line Amount	Event Type
✂️ 📄 ✓ 0		

Insert New Line

Insert Copied Line

First Prev Go To Next Last
Vendor 1: VC0000100011 >

Accounting Details

General Information

Event Type :

Budget FY :

Line Type :

Fiscal Year :

Line Type Name :

Period :

Accounting Template :

Reason :

Line Description :

Reclassification Date :

Line Amount :

Reclassification Held : ☐

Refunded Amount : \$0.00

11. Click the **Event Type** pick list arrow.

Choose

Browse Clear

Event Type : Event Type Name :

	Event Type	Event Type Name
Select	AR02	Collect Earned Revenue
Select	AR32	Collect Vendor Refund
Select	AR40	Collect Unreserved Overpayment
Select	AR51	Collect to Asset Account
Select	XXPI	Program income

Cancel First Previous Next Last

12. Click the **Select** link next to Event Type AR32 Collect Vendor Refund. The Event Type field automatically populates with the selection.

13. Enter the following information in the General Information section:

Required Fields	Values
Accounting Template	Your accounting template from the student card
Line Amount	50

CR - 527- 0800000001- 1- New- Draft

Action Menu

Accounting Line	Line Amount	Event Type
✂️ 📄 ✓ 0		AR32

Insert New Line Insert Copied Line

First Prev Go To Next Last

Vendor 1: VC0000100011 >

Accounting Details

General Information

Event Type : AR32 >

Budget FY :

Line Type : >

Fiscal Year :

Line Type Name :

Period :

Accounting Template : B52705 >

Reason : >

Line Description :

Reclassification Date :

Line Amount : 50

Reclassification Held : ☐

Refunded Amount : \$0.00

14. Expand the **Fund Accounting** section and enter the following information:

Required Fields	Values
Object	E321

Fund Accounting

Fund :
Department :
OBSA :

Sub Fund :
Unit :
Sub OBSA :

Object :
Sub Unit :
Dept Object :

Sub Object :
Appr Unit :
Dept Revenue :

Revenue :
BSA :

Sub Revenue :
Sub BSA :

15. Expand the **Detail Accounting** section and enter the following information:

Required Fields	Values
Program	Your Program from the student card.
Program Period	09

Detail Accounting

Location :
Reporting :
Major Program :

Sub Location :
Sub Reporting :
Program :

Activity :
Task :
Phase :

Sub Activity :
Sub Task :
Program Period :

Function :
Task Order :

Sub Function :

NOTE: Because the Major Program was established with Reporting Basis = “Accrual”, the Program Period is inferred on this document.

16. Click **Save**.

17. Click **Validate**.

1 View All (1 of 1) : Document validated successfully

CR - 527- 0800000001- 1- New- Draft

[Action Menu](#)

Accounting Line	Line Amount	Event Type
✂️ 📄 ✓ 1	\$50.00	AR32

[Insert New Line](#) [Insert Copied Line](#)

First Prev [Go To](#) Next Last
Vendor 1: VC0000100011 >

Accounting Details

General Information

Event Type : AR32 >

Line Type : A >

Line Type Name : Vendor Refund

Accounting Template : B52705 >

Line Description :

Line Amount : \$50.00

Refunded Amount : \$0.00

Budget FY :

Fiscal Year :

Period :

Reason : >

Reclassification Date : 📅

Reclassification Held : ☐

Reference

Ref Doc Code : Ref Vendor Line :

Ref Doc Dept : Ref Accounting Line :

Ref Doc ID : Ref Type : Partial

Fund Accounting

18. Click **Posting** to review the posting lines and see how these accounting entries were split.

1 View All (1 of 1) : Document validated successfully

CR - 527- 0800000001- 1- New- Draft

Action Menu

Line	Function	Debit Posting Credit Posting	Debit Posting Name Credit Posting Name	Debit Amount	Credit Amount
✓ 1	Standard	A001 D014	Cash External CE	\$40.00	\$40.00
2	Standard	A001 D014	Cash External CE	\$10.00	\$10.00

First Prev Go To Next Last

Accounting Line 1: >

General Information

Run Time/Date : 09/26/2008	Budget FY : 2009
Record Date : 09/26/2008	Fiscal Year : 2009
Journal Posting : Not Ready	Period : 3
Budget Posting : Not Ready	Post Pair ID : A
Bank Account : G1	Line Amount : (\$40.00)
BSA Type Indicator :	Posting Amount : (\$40.00)
OBSA Type Indicator : Asset	Closed Amount : \$0.00

Fund Accounting

Fund : 1200	Cabinet : 54	BSA :
Sub Fund :	Department : 527	Sub BSA :
Object : E321	Unit : UNIT	OBSA : 0110
Sub Object :	Sub Unit :	Sub OBSA :
Object Category : 35	Appr Unit :	Dept Object :
Revenue :	Appr Category :	Dept Revenue :
Sub Revenue :	Internal Fund :	
Revenue Category :	Internal Sub Fund :	
	Internal Dept :	

Detail Accounting

Location :	Reporting :	Major Program : 031MPS
Sub Location :	Sub Reporting :	Program : 03101
Activity :	Task :	Phase :
Sub Activity :	Sub Task :	Program Period : 09
Function : CBE1	Task Order :	Funding Profile : 80F20S
Sub Function :		Stage Profile :
		Funding Priority : 10
		Funding Line : 1

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Save
Undo
Print
Validate
Submit
Close

[Menu](#)

19. Click **Submit**.

View All (1 of 1) : Document submitted successfully

CR - 527- 0800000001- 1- New- Final [Action Menu](#)

Line	Function	Debit Posting Credit Posting	Debit Posting Name Credit Posting Name	Debit Amount	Credit Amount
1	Standard	A001 D014	Cash External CE	\$40.00	\$40.00
✓ 2	Standard	A001 D014	Cash External CE	\$10.00	\$10.00

First Prev [Go To](#) Next Last

[Accounting Line 1:](#) >

General Information

Run Time/Date : 09/26/2008	Budget FY : 2009
Record Date : 09/26/2008	Fiscal Year : 2009
Journal Posting : Posted	Period : 3
Budget Posting : Posted	Post Pair ID : A
Bank Account : G1	Line Amount : (\$10.00)
BSA Type Indicator :	Posting Amount : (\$10.00)
OBSA Type Indicator : Asset	Closed Amount : \$0.00

Fund Accounting

Fund : 0100	Cabinet : 54	BSA :
Sub Fund :	Department : 527	Sub BSA :
Object : E321	Unit : UNIT	OBSA : 0110
Sub Object :	Sub Unit :	Sub OBSA :
Object Category : 35	Appr Unit :	Dept Object :
Revenue :	Appr Category :	Dept Revenue :
Sub Revenue :	Internal Fund :	
Revenue Category :	Internal Sub Fund :	
	Internal Dept :	

Detail Accounting

Location :	Reporting :	Major Program : 031MPS
Sub Location :	Sub Reporting :	Program : 03101
Activity :	Task :	Phase :
Sub Activity :	Sub Task :	Program Period : 09
Function : CBE1	Task Order :	Funding Profile : 80F20S
Sub Function :		Stage Profile :
		Funding Priority : 10
		Funding Line : 2

[Top](#)

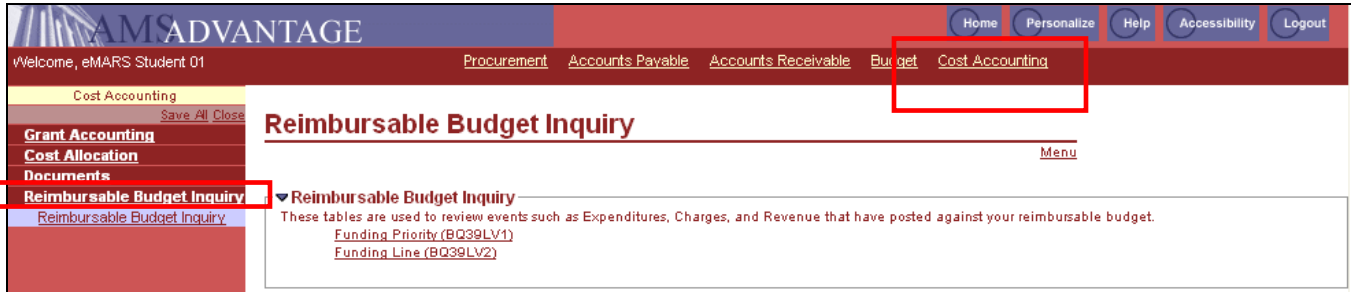
[Edit](#)
[Print](#)
[Copy Forward](#)
[Close](#)

[Menu](#)

20. Click **Close**.

Lookup the Budget Information on the eMARS Inquiry Screens

21. Click **Cost Accounting**, then click **Reimbursable Budget Inquiry**.



AMS ADVANTAGE

Welcome, eMARS Student 01

Procurement Accounts Payable Accounts Receivable Budget Cost Accounting

Cost Accounting

Grant Accounting

Cost Allocation

Documents

Reimbursable Budget Inquiry

Reimbursable Budget Inquiry

Reimbursable Budget Inquiry

These tables are used to review events such as Expenditures, Charges, and Revenue that have posted against your reimbursable budget.

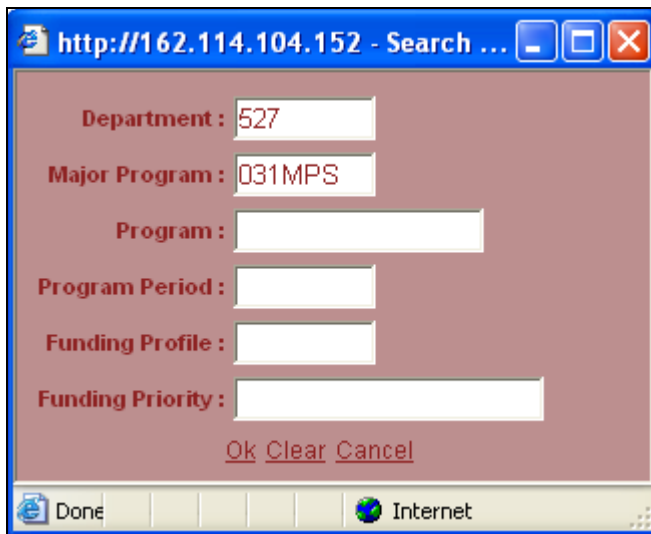
Funding Priority (BQ39LV1)

Funding Line (BQ39LV2)

22. Click **Funding Priority (BQ39LV1)**.

23. Enter the following information on the Search pop up box:

Field	Value
Department	Your department from the student card.
Major Program	Your Major Program from the student card.



http://162.114.104.152 - Search ...

Department : 527

Major Program : 031MPS

Program :

Program Period :

Funding Profile :

Funding Priority :

Ok Clear Cancel

Done Internet

24. Click **Ok**.

Reimbursable Grant: Funding Priority







[Menu](#) [Quick Search](#)

Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Current Budget	Actual Expenses	Total Revenue	Unobligated	Unrecognized Revenue
✓ 527	031MPS	03101	09	80F20S	10	\$100,000.00	(\$50.00)	\$0.00	\$100,050.00	\$50.00
527	031MPS	03101	09	80F20S	99	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00


First Prev Next Last

[Copy](#) [Search](#) 











▼ Expense Actuals

Pre-Encumbered :	\$0.00		Uncommitted :	\$100,050.00
Encumbered :	\$0.00		Unobligated :	\$100,050.00
Accrued Expenses :	\$0.00		Unexpended Accrued :	\$100,050.00
Cash Expenses :	(\$50.00)		Unexpended Cash :	\$100,050.00
Actual Expenses :	(\$50.00)		Back End Splits :	\$0.00 
Charges :	\$100.00			

▼ Revenue Actuals

Unbilled Earned Revenue :	\$0.00		Total Revenue :	\$0.00
Billed Earned Revenue :	\$0.00		Revenue Credits :	\$0.00 
Collected Earned Revenue :	\$0.00			
Collected Unearned/Deferred Revenue :	\$0.00			
Unrecognized Revenue :	\$50.00			

▼ Budgeted Amounts

Adopted :	\$0.00		Original Budget :	\$100,000.00
Awarded :	\$100,000.00		Budget Reserve :	\$0.00
Amendments :	\$0.00		Purchase Reservations :	\$0.00 
Expected Revenue :	\$0.00		Allocated :	\$0.00 
Transfer Out :	\$0.00			
Transfer In :	\$0.00			
Current Budget :	\$100,000.00			
Carry Forward :	\$0.00			
Reversions :	\$0.00			

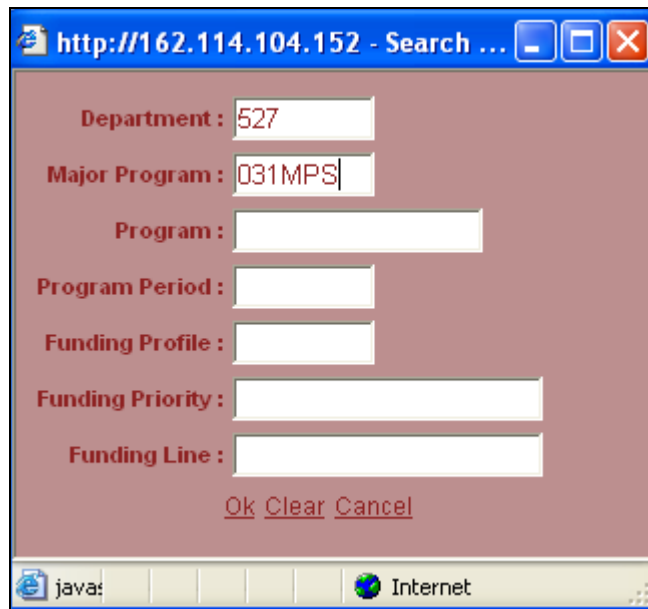
▼ General Information

Department :	527	Name :	527-031MPS-03101-09-80
Major Program :	031MPS	Description :	

25. Click **Funding Line BQ39LV2** link.

26. Enter the following information on the Search pop up box:

Field	Value
Department	Your department from the student card.
Major Program	Your Major Program from the student card.



27. Click **Ok**.

28. Review the information on the Funding Priority **BQ39LV2** page.

Reimbursable Grant: Funding Line







[Menu](#) [Quick Search](#)

Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Funding Line	Current Budget	Actual Expenses	Total Revenue	Unobligated	Unrecognized Revenue
✓ 527	031MPS	03101	09	80F20S	10	1	\$80,000.00	(\$40.00)	\$0.00	\$80,040.00	\$40.00
527	031MPS	03101	09	80F20S	10	2	\$20,000.00	(\$10.00)	\$0.00	\$20,010.00	\$10.00
527	031MPS	03101	09	80F20S	99	1	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00






First Prev Next Last

[Search](#)











Expense Actuals

Pre-Encumbered :	\$0.00		Uncommitted :	\$80,040.00	
Encumbered :	\$0.00		Unobligated :	\$80,040.00	
Accrued Expenses :	\$0.00		Unexpended Accrued :	\$80,040.00	
Cash Expenses :	(\$40.00)		Unexpended Cash :	\$80,040.00	
Actual Expenses :	(\$40.00)		Back End Splits :	\$0.00	
Charges :	\$80.00				

Revenue Actuals

Unbilled Earned Revenue :	\$0.00		Total Revenue :	\$0.00	
Billed Earned Revenue :	\$0.00		Revenue Credits :	\$0.00	
Collected Earned Revenue :	\$0.00				
Collected Unearned/Deferred Revenue :	\$0.00				
Unrecognized Revenue :	\$40.00				

Budgeted Amounts

Adopted :	\$0.00		Original Budget :	\$80,000.00	
Awarded :	\$80,000.00		Budget Reserve :	\$0.00	
Amendments :	\$0.00		Purchase Reservations :	\$0.00	
Expected Revenue :	\$0.00		Allocated :	\$0.00	
Transfer Out :	\$0.00				
Transfer In :	\$0.00				
Current Budget :	\$80,000.00				
Carry Forward :	\$0.00				
Reversions :	\$0.00				

General Information

Department : 527

Name : 527-031MPS-03101-09-80

29. Click the second line in the grid at the top of the screen.

Reimbursable Grant: Funding Line

[Menu](#) [Quick Search](#)

Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Funding Line	Current Budget	Actual Expenses	Total Revenue	Unobligated	Unrecognized Revenue
527	031MPS	03101	09	80F20S	10	1	\$80,000.00	(\$40.00)	\$0.00	\$80,040.00	\$40.00
✓ 527	031MPS	03101	09	80F20S	10	2	\$20,000.00	(\$10.00)	\$0.00	\$20,010.00	\$10.00
527	031MPS	03101	09	80F20S	99	1	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$0.00

First Prev Next Last

[Search](#)

▼Expense Actuals

Pre-Encumbered :	\$0.00		Uncommitted :	\$20,010.00	
Encumbered :	\$0.00		Unobligated :	\$20,010.00	
Accrued Expenses :	\$0.00		Unexpended Accrued :	\$20,010.00	
Cash Expenses :	(\$10.00)		Unexpended Cash :	\$20,010.00	
Actual Expenses :	(\$10.00)		Back End Splits :	\$0.00	
Charges :	\$20.00				

▼Revenue Actuals

Unbilled Earned Revenue :	\$0.00		Total Revenue :	\$0.00	
Billed Earned Revenue :	\$0.00		Revenue Credits :	\$0.00	
Collected Earned Revenue :	\$0.00				
Collected Unearned/Deferred Revenue :	\$0.00				
Unrecognized Revenue :	\$10.00				

▼Budgeted Amounts

Adopted :	\$0.00		Original Budget :	\$20,000.00	
Awarded :	\$20,000.00		Budget Reserve :	\$0.00	
Amendments :	\$0.00		Purchase Reservations :	\$0.00	
Expected Revenue :	\$0.00		Allocated :	\$0.00	
Transfer Out :	\$0.00				
Transfer In :	\$0.00				
Current Budget :	\$20,000.00				
Carry Forward :	\$0.00				
Reversions :	\$0.00				

▼General Information

Department : 527

Name : 527-031MPS-03101-09-80

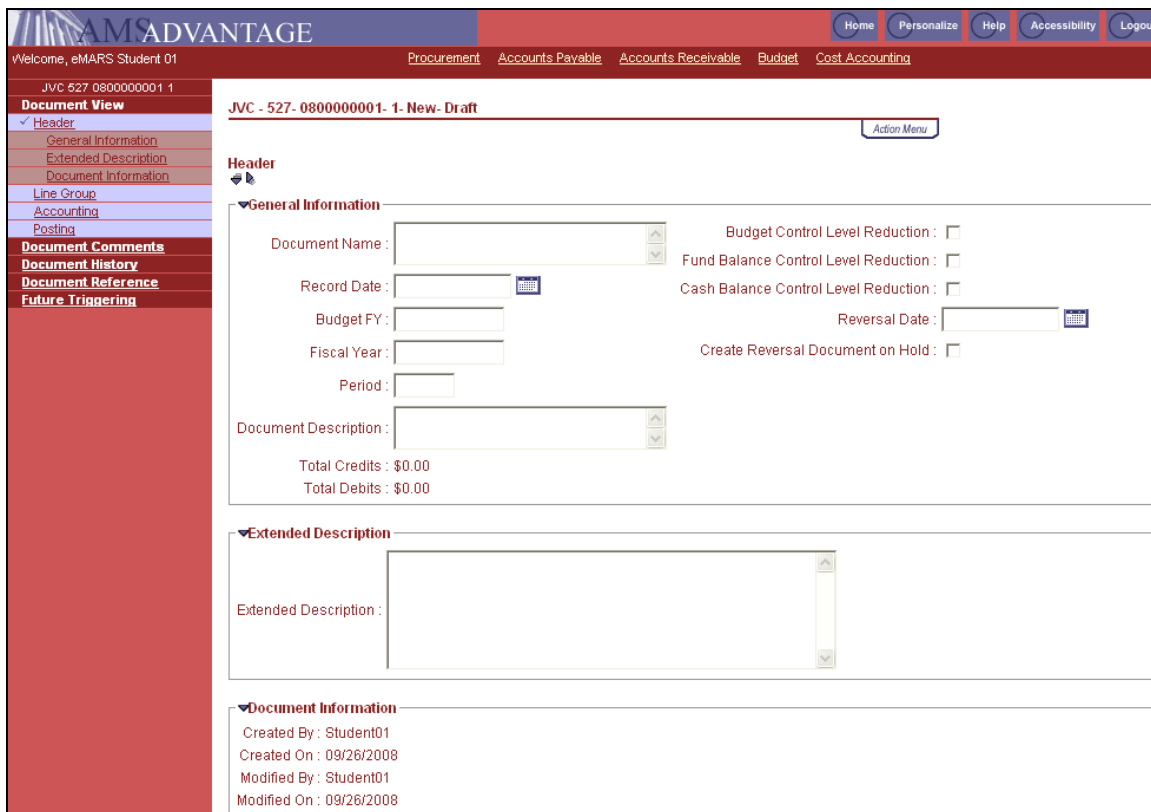
30. Click **Home** to return to the eMARS home page.

Cost Accounting Journal Voucher (JVC) Document

The Cost Accounting Journal Voucher (**JVC**) document is used to move cash, expenditures, or revenue by manually entering splits (i.e., Front End Split is bypassed). This is useful for recording accounting entries at the Funding Line level, such as when agreements change (e.g., moving expenditures previously recorded against one Funding Profile to a new Funding Profile with different split percentages). No Funding Profile Inference is done by a **JVC**; you must code all elements including Funding Profile, Funding Priority and Funding Line.

NOTE: The JVC requires the approval of a Division of Statewide Accounting Services accountant.

Journal Voucher Correction (JVC) Document Header



The screenshot shows the eMARS ADVANTAGE interface for a JVC document. The top navigation bar includes links for Home, Personalize, Help, Accessibility, and Logout. The main header area displays the document title "JVC - 527- 0800000001- 1- New- Draft" and an "Action Menu" button. A left sidebar lists various document views: Document View, Header, General Information, Extended Description, Document Information, Line Group, Accounting, Posting, Document Comments, Document History, Document Reference, and Future Triggering. The main content area is divided into three sections: General Information, Extended Description, and Document Information. The General Information section contains fields for Document Name, Record Date, Budget FY, Fiscal Year, Period, Document Description, and checkboxes for Budget Control Level Reduction, Fund Balance Control Level Reduction, Cash Balance Control Level Reduction, and Create Reversal Document on Hold. The Extended Description section has a large text area for the Extended Description. The Document Information section shows metadata: Created By: Student01, Created On: 09/26/2008, Modified By: Student01, and Modified On: 09/26/2008. At the bottom of the General Information section, it shows Total Credits: \$0.00 and Total Debits: \$0.00.

The **JVC** document differs from other documents in the following ways:

- Any split of costs across Funding Lines must be done manually. This means that any differences in the codes (such as Fund) for different Funding Lines must be manually entered.
- Cash offsets must also be entered manually. On most documents, posting lines are created automatically to include cash offsets. This is not the case with the JVC.

As a general rule, consider using the **JV2E** or the **JV2R** if possible. The only time **JVC** documents are required are when an adjustment or correction is made at the Funding Line level.

Suppose supplemental funding was received for a grant after \$10,000.00 in costs had already posted to the overflow priority. The following example shows a JVC document entered to move costs from Priority 99 to Priority 10, where costs are split 80% Federal, 20% State for Priority 10.

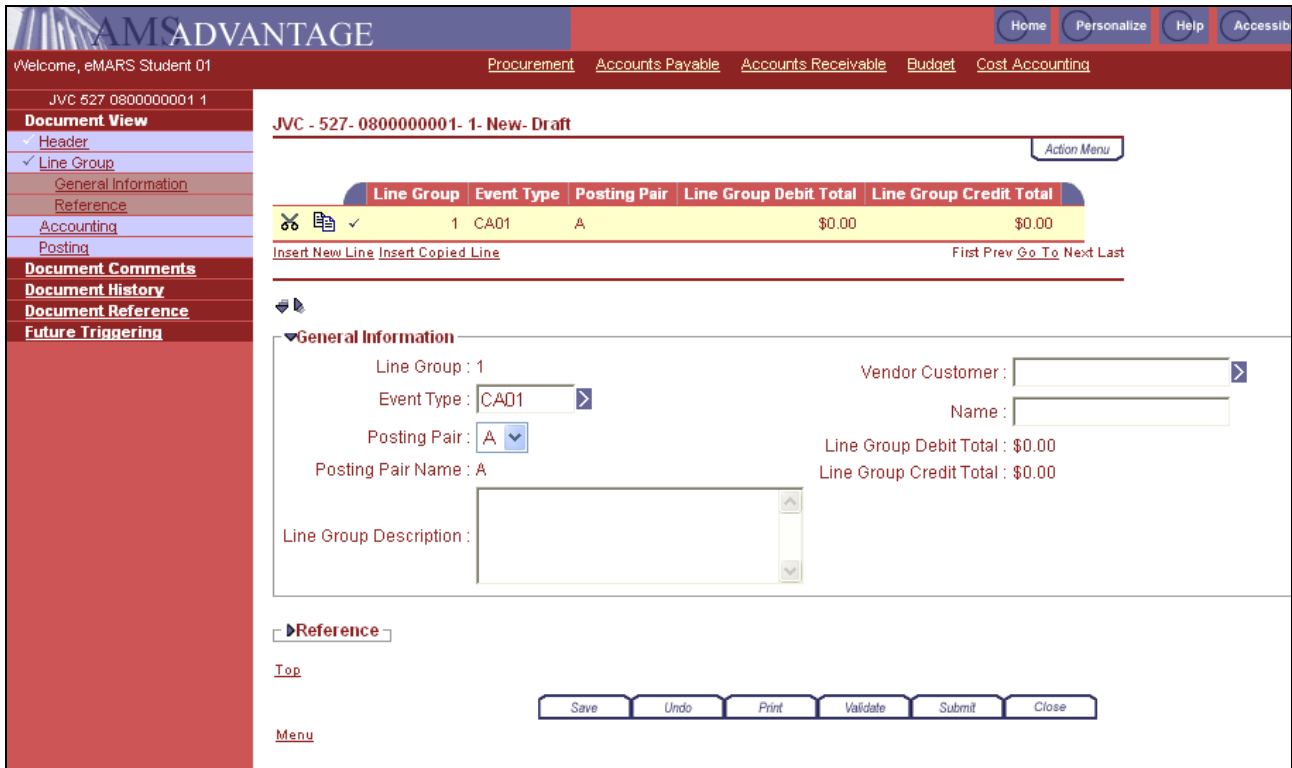
Line Group

As with other JV documents, a Line Group is entered to group lines which use the same Event Type. The JVC allows you to record corrections using the following Event Types, Posting Codes, and related Balance Sheet Accounts (BSA).

Event Type	Posting Code (& BSA)	Posting Code Name BSA Name	Posting Code (& BSA)	Posting Code Name BSA Name
CA01	D014	External Cash Expense	A001 (0110)	Cash Cash on Deposit with State Treasurer
CA02	A001 (0110)	Cash Cash on Deposit with State Treasurer	R003	External Collected Earned Revenue
CG01	C001	Standard Charge		

In our example below, CA01 indicates that our JVC will move cash expenses.

Journal Voucher Correction (JVC) Line Group



The screenshot shows the AMS ADVANTAGE interface for entering a JVC Line Group. The top navigation bar includes links for Home, Personalize, Help, and Accessibility. The main header displays the user's name (Welcome, eMARS Student 01) and the current module (Cost Accounting). The left sidebar contains a menu with options like Document View, Header, Line Group, General Information, Reference, Accounting, Posting, Document Comments, Document History, Document Reference, and Future Triggering. The main content area shows the JVC - 527- 0800000001- 1- New- Draft. A table displays the Line Group details: Line Group 1, Event Type CA01, Posting Pair A, Line Group Debit Total \$0.00, and Line Group Credit Total \$0.00. Below the table, the General Information section includes fields for Line Group, Event Type, Posting Pair, Posting Pair Name, Vendor Customer, Name, Line Group Debit Total, and Line Group Credit Total. The Reference section is also visible at the bottom.

Accounting Lines

The next step is to enter the accounting lines. It is recommended that you initially enter the nominal lines, then copy and paste them to obtain the cash offsets.

In our example, a total of \$100.00 will be moved from Priority 99 to Priority 10 for Program TRNMPS. The Department, Unit, Function, Program, and Program Period codes will be the same on all lines, so they will not be discussed. We know from the table above that the Posting Code for the nominal lines would be *D014 - External Cash Expense*.

The other codes on the nominal lines for this transaction would be as follows:

Line Number	Posting Code	Debit Amount	Credit Amount	Fund	Object	BSA	Funding Profile	Funding Priority	Funding Line
1	D014	\$80.00		1200	E111		80F20S	10	1
2	D014	\$20.00		0100	E111		80F20S	10	2
3	D014		\$100.00	0100	E111		80F20S	99	1

After entering these three lines, it is necessary to enter a cash offset line for each one. Offset lines will carry Posting Code *A001 - Cash*, and will be otherwise identical to the nominal lines except that the amount will be entered in the opposite field, and Balance Sheet Account (BSA) must be entered on offset lines.

When all three offset lines have been created, our JVC document will have six accounting lines as follows:

Line Number	Posting Code	Debit Amount	Credit Amount	Fund	Object	BSA	Funding Profile	Funding Priority	Funding Line
1	D014	\$80.00		1200	E111		80F20S	10	1
4	A001		\$80.00	1200	E111	0110	80F20S	10	1
2	D014	\$20.00		0100	E111		80F20S	10	2
5	A001		\$20.00	0100	E111	0110	80F20S	10	2
3	D014		\$100.00	0100	E111		80F20S	99	1
6	A001	\$100.00		0100	E111	0110	80F20S	99	1
	TOTAL	\$200.00	\$200.00						

Notice that although BSA is only entered on offset lines, the Object code is entered on both nominal and offset lines.

Journal Voucher Correction (JVC) Accounting Lines

JVC - 527- 080000001- 1- New- Draft
Action Menu

Accounting Line	Posting Code	Debit Amount	Credit Amount
1	D014	\$80.00	\$0.00
4	A001	\$0.00	\$80.00
2	D014	\$20.00	\$0.00
5	A001	\$0.00	\$20.00
3	D014	\$0.00	\$100.00
6	A001	\$100.00	\$0.00

Insert New Line Insert Copied Line
First Prev Go To Next Last

Line Group 1: 1 >

General Information

Event Type : CA01

Posting Pair : A

Posting Pair Name : A

Posting Code :

Posting Code Name : External Cash Expenditure/Expense

Accounting Template :

Line Description :

Debit Amount :

Credit Amount :

Budget FY :

Fiscal Year :

Period :

Bank :

Reference

Ref Doc Code :

Ref Doc Dept :

Ref Doc ID :

Ref Vendor Line :

Ref Commodity Line :

Ref Accounting Line :

Reference Type :

Fund Accounting

Fund :

Sub Fund :

Department :

Unit :

Sub Unit :

Appr Unit :

Object :

Sub Object :

Revenue :

Sub Revenue :

BSA :

Sub BSA :

OBSA :

Sub OBSA :

Dept Object :

Dept Revenue :

Internal Fund :

Internal Sub Fund :

Internal Dept :

Detail Accounting

Location :

Sub Location :

Activity :

Sub Activity :

Function :

Sub Function :

Reporting :

Sub Reporting :

Task :

Sub Task :

Task Order :

Major Program :

Program :

Phase :

Program Period :

Funding Profile :

Funding Priority :

Funding Line :

5 – Reports and Inquiries

Overview

The Commonwealth uses eMARS reporting (infoAdvantage) for custom reports as well as eMARS standard reports and online inquiries of financial information. eMARS provides several reports for cost accounting needs. Inquiry pages are also available for locating cost accounting information.

Data Sources and Online Inquiries

Two inquiry pages are available to assist with identifying grant balances. They are Reimbursable Grant: Funding Priority (**BQ39LV1**) and Reimbursable Grant: Funding Priority (**BQ39LV2**).

Reimbursable Grant: Funding Priority (BQ39LV1)

This inquiry page provides financial information at the Funding Priority level.

Reimbursable Grant: Funding Priority (BQ39LV1)

AMS ADVANTAGE

[Home](#)
[Personalize](#)
[Help](#)
[Accessibility](#)
[Logout](#)

Welcome, eMARS Student 01
[Procurement](#)
[Accounts Payable](#)
[Accounts Receivable](#)
[Budget](#)
[Cost Accounting](#)

Cost Accounting

Save Restart Save All Close

Grant Accounting

Cost Allocation

Documents

Reimbursable Budget Inquiry

Reimbursable Budget Inquiry

Funding Priority (BQ39LV1)

Funding Line (BQ39LV2)

Reimbursable Grant: Funding Priority

Menu Quick Search

	Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Current Budget	Actual Expenses	Total Revenue	Unobligated	Unrecognized Revenue
✓	527	031MPS	03101	09	80F20S	10	\$100,000.00	\$50.00	\$0.00	\$99,950.00	(\$50.00)
	527	031MPS	03101	09	80F20S	99	\$100,000.00	(\$100.00)	\$0.00	\$100,100.00	\$100.00

First Prev Next Last

Copy Search

Expense Actuals

Pre-Encumbered : \$0.00

Uncommitted : \$99,950.00

Encumbered : \$0.00

Unobligated : \$99,950.00

Accrued Expenses : \$0.00

Unexpended Accrued : \$99,950.00

Cash Expenses : \$50.00

Unexpended Cash : \$99,950.00

Actual Expenses : \$50.00

Back End Splits : \$0.00

Charges : \$100.00

Revenue Actuals

Unbilled Earned Revenue : \$0.00

Total Revenue : \$0.00

Billed Earned Revenue : \$0.00

Revenue Credits : \$0.00

Collected Earned Revenue : \$0.00

Collected Unearned/Deferred Revenue : \$0.00

Unrecognized Revenue : (\$50.00)

Budgeted Amounts

Adopted : \$0.00

Original Budget : \$100,000.00

“Buckets” provide totals for expenditures, charges, and revenues as well as available balances. “Drill-down” capabilities (initiated by clicking the magnifying glass icon) permit review of the documents comprising each total. Some useful buckets include:

Expense Actuals

- Pre-Encumbered
- Encumbered
- Accrued Expenses
- Cash Expenses
- Actual Expenses
- Accrued Expenses + Cash Expenses
- Charges
- Uncommitted
 - Current Budget - Pre-Encumbered - Encumbered - Accrued Expenses - Cash Expenses
- Unobligated
 - Current Budget - Encumbered - Accrued Expenses - Cash Expenses
- Unexpended Accrued
 - Current Budget - Accrued Expenses - Cash Expenses
- Unexpended Cash
 - Current Budget - Cash Expenses

Revenue Actuals

- Billed Earned Revenue
- Collected Earned Revenue
- Collected Unearned Revenue
- Unrecognized Revenue
 - Collected Earned Revenue + Collected Unearned Revenue - Cash Expenses + Revenue Credits
- Total Revenue
 - Collected Earned Revenue + Billed Earned Revenue
- Revenue Credits

Budgeted Amounts

- Awarded



Available Balance

Available balance on the BQ39* inquiries is calculated using the following formula:

$$\text{Available Balance} = \text{Awarded Amount} + \text{Revenue Credits} - \text{Cash Expenditures} - \text{Charges}$$

Accrued expenditures *are not* factored into this calculation. Pending transactions *are* included in the Available Budget calculation. (The BQ39* field labels are links – if you click them, you can see *Pending* amounts.)

Reimbursable Grant: Funding Line (BQ39LV2)

This inquiry page provides financial information at the Funding Line level. The same “buckets” and “drill-down” capabilities are available as on the Funding Priority (**BQ39LV1**) inquiry page.

Reimbursable Grant: Funding Priority (BQ39LV2)

Reimbursable Grant: Funding Line

Menu Quick Search

Department	Major Program	Program	Program Period	Funding Profile	Funding Priority	Funding Line	Current Budget	Actual Expenses	Total Revenue	Unobligated	Unrecognized Revenue
✓ 527	031MPS	03101	09	80F20S	10	1	\$80,000.00	\$40.00	\$0.00	\$79,960.00	(\$40.00)
527	031MPS	03101	09	80F20S	10	2	\$20,000.00	\$10.00	\$0.00	\$19,990.00	(\$10.00)
527	031MPS	03101	09	80F20S	99	1	\$100,000.00	(\$100.00)	\$0.00	\$100,100.00	\$100.00

First Prev Next Last

Search

Expense Actuals

Pre-Encumbered : \$0.00

Uncommitted : \$79,960.00

Encumbered : \$0.00

Unobligated : \$79,960.00

Accrued Expenses : \$0.00

Unexpended Accrued : \$79,960.00

Cash Expenses : \$40.00

Unexpended Cash : \$79,960.00

Actual Expenses : \$40.00

Back End Splits : \$0.00

Charges : \$80.00

Revenue Actuals

Unbilled Earned Revenue : \$0.00

Total Revenue : \$0.00

Billed Earned Revenue : \$0.00

Revenue Credits : \$0.00

Collected Earned Revenue : \$0.00

Collected Unearned/Deferred Revenue : \$0.00

Unrecognized Revenue : (\$40.00)

Reports and Queries

For reporting purposes, the eMARS Reimbursement Offline Process picks up costs daily (though the documents are only generated weekly), and therefore reports and queries may be submitted on a daily basis to help predict the outcome of the weekly billing process. The KY Cost Accounting universe in infoAdvantage provides access to this data through the *Reimbursement* class.

Under *Reimbursement*, costs which carry inactive codes or codes which have been *Suspended for Reimbursement* are found in the *Reimbursement Suspense* class. CMIA-eligible costs remain in the *Reimbursement Holdings* class until the calculated date for reimbursement. Costs to be reimbursed are in the *Reimbursement Request* class. Costs which have gone through the entire process are found on the *Reimbursement History* class.

Statewide reports for grants are accessible through infoAdvantage Shared Documents by clicking the **Statewide Federal Grant Reports** link.

6 – Cost Accounting Error Messages and Handling

Overview

When saving, validating or submitting a document, eMARS performs a series of edit checks on the document. If eMARS encounters errors, it displays a brief error message on the page. If more than one error is found, the first error message is displayed along with the total number of errors. For example, “1/3” indicates that the first of three error messages is displayed.

To view a more detailed explanation of the error message, click anywhere in the message and a popup window displays. Messages can be a non-overridable error message, a warning or just informational.

To correct the document, review the error message and determine what needs to be done to correct the document. Click the link for the error and the section of the document requiring correction displays. Make the necessary corrections and save, validate or submit the document. eMARS performs the edit checks on the document again.

Validation Messages

If a coding error is found when submitting the document, eMARS displays an error message. Non-overridable errors indicate data entered in the document must be corrected. Overridable errors indicate a coding error has been identified but it can be overridden.

Non-overridable Errors

The Department and Program do not exist on the Program Table.

- Verify that a record exists on the Program (**PROG**) table for the Department and Program entered.
- If a record does exist on the **PROG** table for the Department and Program entered, verify that the record date on the document is within the effective from and effective to dates on the **PROG** table.
- The system will default the effective from and effective to dates from the Major Program (**MJPRG**) table. If the **MJPRG** dates are entered and no dates were entered on the **PROG** table, then you must modify the dates on **MJPRG**, before modifying them on **PROG**.

NOTE: Changing the record date on a payment document, so that it is within the effective dates on ANY table, may allow the payment document to process, however the **AD** (check) may fail since the **AD** will use the date the check was cut as the record date. That date may be outside the effective dates on the given table.

The Department and Major Program do not exist on the Major Program Table.

- If the system inferred a Major Program from the Program entered, verify that the record date on the document is within the effective from and effective to dates on the **MJPRG** table.
- If the system did not infer a Major Program, verify that the Program entered is correct.

The Department, Major Program and Funding Profile do not exist on the Funding Profile Table.

- If the system inferred a Funding Profile, verify that the record date on the document is within the effective from and effective to dates on the **FPRFLST** table.
- If the system did not infer a Funding Profile, verify that the Program entered is correct and that an **FPI4** entry exists for your Major Program, Program, Program Period, and Funding Profile.

The Department, Major Program and Program Period do not exist on the Program Period Table.

- Verify that a record exists on the **PPC** table for the Department and Program Period entered, and that the record is associated with the Major Program that was inferred.

Funding Profile could not be inferred.

- Verify that an **FPI4** record exists for the Major Program, Program, Program Period, Funding Profile entered.
- If no Activity is entered, make sure the Reimb Eligible field on **FPI4** is *Eligible*.
- If an Activity is entered and you intend for that Activity to be eligible for reimbursement: On the **ACTV** table for the Fiscal Year, Department and Activity, verify that the reimb eligible checkbox is selected and the Reimb Eligible drop-down list on **FPI4** is *Eligible*.
- If an Activity is entered and you intend for that Activity to be ineligible for reimbursement: On the **ACTV** table for the Fiscal Year, Department and Activity, verify that the reimb eligible checkbox is not selected and the Reimb Eligible drop-down list on **FPI4** is *Ineligible*.
- Verify that the object is on the **OBJ** table and the reimbursement eligible checkbox is selected.
- See if you have entries on **POEX** or **PAEX** for a given Program, Activity or Program, Object combination. Entries in these tables reverse eligibility defined elsewhere.

Budget line not found for Dept / Major Prog / Prog / Period / Fund Prfl / Fund Prty / Fund Line within Reimbursable Grant Budget.

- Verify that a Program and Program Period Code are entered on the document.
- Verify that a budget exists on **BQ39LV1** for the Major Program, Program, Program Period, Funding Profile, Funding Priority.
- Verify that a budget exists on **BQ39LV2** for the Major Program, Program, Program Period, Funding Profile, Funding Priority, Funding Line.

(Awarded + Rev. Cr) must be greater than or equal to (Cash Exp. + Chrg. + BES).

- The posting line amount exceeds the available budget for the Funding Line on **BQ39LV2**, or the accounting line amount exceeds the available budget for the Funding Priority on **BQ39LV1**.
- Remember, accrued expenditures are not factored into the Available Budget calculation, so it is possible for a payment request to process but the resulting disbursement to fail. Also, *Pending* transactions *are* included in the calculation.
- Verify the amounts to be paid cannot exceed your budget amount on both level 1 and level 2 by looking at **BQ39LV1** and **BQ39LV2** tables.
- This is a **Non-overridable** error, so a payment against this budget may not be made. You must increase the existing budget, add a priority under the existing priority or not charge the budget.

Overridable Errors

Major Program must be active.

- Active checkbox is not selected on **MJPRG** for the Department and Major Program entered. Determine if document needs to be overridden or select the Active checkbox on the **MJPRG** table.

Program must be active.

- Active checkbox is not selected on **PROG** for the Department and Program entered. Determine if document needs to be overridden or select the Active checkbox on the **PROG** table.

Program Period must be active.

- Active checkbox is not selected on **PPC** for the Department and Program Period Code entered. Determine if document needs to be overridden or select the Active checkbox on the **PROG** table.

Funding Profile must be active.

- Active checkbox is not selected on **FPRFLST** for the Department and Funding Profile entered. Determine if document needs to be overridden or select the Active checkbox on the **FPRFLST** table.

Table Setup Common Errors

Major Program – MJPRG

Values in the organization fields are not authorized for the current user.

- Verify that you have security access to update the **MJPRG** table for the Department entered.

Value of field *Reimb Budget* is not authorized.

- Verify that the Reimb Budget field is 39.

Value of field *Reporting Basis* is not authorized.

- Verify that the Reporting Basis field is *N/A, Cash, or Accrual*.

Value of field *Split Type* is not authorized.

- Verify that the Split Type field is *Front End Split (FES)*.

Name is Required.

- Verify that you have typed a value in this field.

Short Name is Required.

- Verify that you have typed a value in this field.

Program – PROG

Billing Agreement Date required if eligible for reimbursement.

- Verify that there is a billing agreement date entered.

The Department and Major Program do not exist on the Major Program Table.

- Verify that the Major Program entered is valid for the Department on MJPRG table.

Major Program Required.

- Verify that a Major Program is entered.

Name is Required.

- Verify that you have typed a value in this field.

Short Name is Required.

- Verify that you have typed a value in this field.

Program Period – PPC

Invalid Program Period Inference Start Date.

- The Valid Date has to be ONE DAY GREATER than the previous **PPC** Inference End Date.

Name is Required.

- Verify that you have typed a value in this field.

Short Name is Required.

- Verify that you have typed a value in this field.

NOTE: There are some conditions under which no error message is issued in eMARS, but in the nightly cycle the data will fail to load to infoAdvantage for reports until a correction is made:

- **Entry of incorrect Major Program on PROG table.** eMARS allows you to enter any valid Major Program on a new Program in the PROG table.
- **Entry of incorrect Major Program on BGPDR document.** If you enter a different Major Program when establishing your budget, the budget data will not load to infoAdvantage.
- **Entry of incorrect Fiscal Year or Accounting Period on BGPDR document.** You are permitted to enter any Fiscal Year or Accounting Period on your BGPDR, but if you enter a closed period, the data will fail to load to infoAdvantage. It is best to leave Fiscal Year and Accounting Period empty and allow them to default to the current period.

BGPDR Submission Messages

If a budgeting error is found when submitting a Program Period Reimbursable Budget (**BGPDR**) document., eMARS displays an error message. Non-overridable errors indicate data entered in the document must be corrected.

Non-overridable Errors

Action cannot be new if the budget already exists.

- If you are modifying an existing budget, verify that the Action equals Modify on both levels of the budget structure.

Action must be new if the budget does not already exist.

- If you are establishing an original budget, verify that the Action equals New on both levels of the budget structure.

The Current Budget amount must equal the sum of the children Current Budget Amounts.

- Verify that your level one budget equals the sum of your level two budget(s). Please note the Increase/Decrease checkbox in addition to looking at the amount.
- After entering your level two budgets, make sure you have clicked on smart budget rollup.
- Verify that the Major Program, Program, Program Period, Funding Profile, Funding Priority and Funding Line exist on the respective tables.

Major Program must be Active.

- Active checkbox is not selected on **MJPRG** for the Department and Major Program entered. Determine if you need to create or modify a budget for the Major Program and select the Active checkbox on the **MJPRG** table if appropriate.

Program must be active.

- Active checkbox is not selected on **PROG** for the Department and Program entered. Determine if you need to create or modify a budget for the Program and select the Active checkbox on the **PROG** table if appropriate.

Program Period must be active.

- Active checkbox is not selected on **PPC** for the Department and Program Period Code entered. Determine if you need to create or modify a budget for the Program Period and select the Active checkbox on the **PPC** table if appropriate.

Funding Profile must be active.

- Active checkbox is not selected on **FPRFLST** for the Department and Funding Profile entered. Determine if you need to create or modify a budget for the Funding Profile and select the Active checkbox on the **FPRFLST** table if appropriate.

NOTE: Inactive Major Program, Program. Program Period and Funding Profile will issue Non-overridable errors on **BGPDR** documents as opposed to overridable errors on other documents such as payment documents.

Major Program not allowed for budgeting.

- Budgeting checkbox is not selected on **MJPRG** for the Department and Major Program entered. Determine if you need to create or modify a budget for the Major Program and select the budgeting checkbox on the **MJPRG** table if appropriate.

Program not allowed for budgeting.

- Budgeting checkbox is not selected on **PROG** for the Department and Program entered. Determine if you need to create or modify a budget for the Program, and select the budgeting checkbox on the **PROG** table if appropriate.

Program Period not allowed for budgeting

- Budgeting checkbox is not selected on **PPC** for the Department and Program Period Code entered. Determine if you need to create or modify a budget for the Program Period, and select the budgeting checkbox on the **PPC** table if appropriate.

Funding Profile not allowed for budgeting

- Budgeting checkbox is not selected on **FPRFLST** for the Department and Funding Profile entered. Determine if you need to create or modify a budget for the Funding Profile and select the budgeting checkbox on the **FPRFLST** table if appropriate.

NOTE: Again, there are some conditions under which no error message is issued in eMARS, but in the nightly cycle the data will fail to load to infoAdvantage for reports until a correction is made:

- **Entry of incorrect Major Program on PROG table.** eMARS allows you to enter any valid Major Program on a new Program in the PROG table.
- **Entry of incorrect Major Program on BGPDR document.** If you enter a different Major Program when establishing your budget, the budget data will not load to infoAdvantage.
- **Entry of incorrect Fiscal Year or Accounting Period on BGPDR document.** You are permitted to enter any Fiscal Year or Accounting Period on your BGPDR, but if you enter a closed period, the data will fail to load to infoAdvantage. It is best to leave Fiscal Year and Accounting Period empty and allow them to default to the current period.

7 – Optional Functionality

Overview

eMARS has other features and functionality that your agency may choose to implement. Some of the functionality available includes:

- Accounting Templates with Program / Program Period
- Rollups
- Task Structure
- Phase
- Task Order

Accounting Templates with Program / Program Period

Program and Program Period codes are frequently entered on accounting templates to eliminate the need for end users to have to obtain the current Program Period for grant expenditures. These accounting templates must be maintained carefully. eMARS will correctly process payment requests referencing earlier documents using older Program Periods. If, however, a payment request goes through with the incorrect Program Period and the Accounting Template is subsequently updated, it can be complicated to get the correct Program Period on the disbursement.

If you choose to manage your grants using this approach, be sure someone is responsible for updating accounting templates to reflect the current Program Period for each Program. At the end of the Federal Fiscal Year, several accounting templates may require modification.

Rollups

As with all Chart of Accounts elements, Major Program and Program may have rollup codes to facilitate grouping these elements for reporting purposes. Class and Category are centralized elements established by Statewide Accounting Services (SAS) as requested on a first-come, first-served basis. They can be used by primary recipients to prepare reports where subrecipients have used different codes for Major Program or Program. Type and Group are departmental elements and may be established and used by departments in any way they see fit.

Rollup codes are maintained on the following tables:

Rollup Code	Table ID	Maintained by
Major Program Class	MJPCLS	SAS
Major Program Category	MJPCAT	SAS
Major Program Group	MJPGRP	Departments
Major Program Type	MJPTYP	Departments

Rollup Code	Table ID	Maintained by
Program Class	PCLS	SAS
Program Category	PCAT	SAS
Program Type	PTYP	Departments
Program Group	PGRP	Departments

Task Structure

Task structure is a simple alternative reporting structure available to support Cost Accounting tracking and reporting. Task and Sub Task codes can be utilized as a simple data structure.

Phase

The Commonwealth is not currently using Phase, but specific agencies may use this level for additional tracking. This level is not required in eMARS. Phase is keyed by Department and each Phase code must be associated with a Program.

Task Order

Task Order is an additional Chart of Accounts element available to agencies for tracking costs.

8 – Recommendations

Several additional recommendations are encouraged:

- Suggested Conventions
- CMIA Method Change
- Weekly Reimbursement Process

Suggested Conventions

- When establishing funding priorities for a funding profile, number them 10, 20, 30, etc. rather than 1, 2, 3, etc. This allows you to insert additional priorities later if needed.
- When establishing funding lines for a funding priority that splits between funds, always establish the first funding line as your federal customer.
- When establishing an MPS structure, do not establish new Major Programs and Programs to account for a new fiscal period, such as a Federal Fiscal Year. Instead, establish your Major Program and Program once without a year smart coded in the code, and distinguish years by using the Program Period Code.
- If, however, you have overlapping multi year periods, you should choose one of the following three options:
 - **Establish separate Major Programs for the different grant periods.** Some agencies have chosen this route so that they can use Program Period Inferences.
 - **Set up inference dates that do not overlap, even though they don't accurately reflect the grant period.** Inference dates differ from effective dates – you can use a Program Period code after the Inf To date has passed. So for example, for GRANT09 that has one grant period running 10/1/2009 – 9/30/2012 and a second grant period running 10/1/2010 – 9/30/2013, the Program Periods “09” and “10” are established using the Federal Fiscal Year dates (10/1/2009-9/30/2010 and 10/1/2010-9/30/2011, respectively) and no inference is done. Users are required to specify the correct Program Period on accounting transactions.

- **Set up a single Program Period = “NA” and identify the grant period as part of the Program code.** Establish the Program Period with an Inf To date that is far in the future, and users code “NA” on every accounting transaction.
- If you are a sub-recipient of a grant, please contact the primary recipient for instructions on setting up the Major Program Structure in your Department. At a minimum, they should dictate the Major Program Class, Drawdown Department and Drawdown Group. Other elements such as Program may be different in the Sub-Recipient Department than from the Primary Department, if there is agreement to do so.
- Be consistent in naming your Funding Profiles. If your 100% Federally Funded grants are set up with a code of 100F, do not set some of them up as 100FED.
- If you have situations that do not require you to break out a Major Program by an accounting period then establish your **PPC** = NA, and set the inference dates on the **PPC** table from 7/1/2006 to 6/30/2020.
- When establishing Program Period Codes to represent an accounting period, only use the last two digits of the year:
 - 2008 = 08
 - 2009 = 09
 - 2010 = 10
 - 2011 = 11
 - 2012 = 12
- Reports will be generated with this convention. Failure to follow these procedures may result in not obtaining the appropriate information to report your awards or make your draws.
- For Major Programs in which you intend for the system to generate **REs** and **CRs**, Drawdown Group is required. Step 1 is to request a Drawdown Group for your Department from SAS. Step 2 is to associate your Major Program(s) to this Drawdown Group. It is the Primary recipient's responsibility to provide the Drawdown Group to any sub-recipients.
- For Grants that you share with other departments where there is a Major Program set up in each Department, you can establish a Major Program Class to “tie” activity against the Major Programs in those Departments together for reporting purposes. Step 1 is to request a Major Program Class. Step 2 is to associate your Major Program(s) to this Major Program Class. It is the Primary recipient's responsibility to provide the Major Program Class to any sub-recipients.
- Give careful consideration to your choice for Federal Appropriation Setup on the Major Program Table, and be sure to use the table indicated by your choice.

CMIA Method Change

In eMARS, the CMIA method used is “Average Clearance”. Major Programs that are not CMIA-eligible – those not included in the Treasury-State Agreement (TSA) – are not required to use a CMIA Method.

In eMARS, there is a limited number of Customer codes. Therefore, as you establish grants in eMARS, consider the following recommendations for setting up the Funding Lines in your Funding Profiles:

State/Federal	MARS Setup (Billing Cycle)	eMARS Setup on Funding Line
Federal	Manual entry of draw documents	Customer = “FEDMANDRAW” Reimb. Output Type = “None” Reimb. Frequency = “None” CMIA Method = “None”
Federal	Composite Clearance (non-CMIA-eligible grants)	Customer = “FEDNONE” Reimb. Output Type = “Generate REs/CRs” Reimb. Frequency = “Daily” CMIA Method = “None”
Federal	Zero Balance (CMIA-eligible)	Customer = “FEDZBA” Reimb. Output Type = “None” Reimb. Frequency = “None” CMIA Method = “None”
Federal	Composite Clearance (CMIA-eligible grants)	Customer = “FEDCMIA” (“FEDFHWA” for Federal Highway projects) Reimb. Output Type = “Generate REs/CRs” Reimb. Frequency = “Daily” CMIA Method = “Average Clearance” (Enter CMIA Setup record.)
State	Weekly (all grants)	Customer = “STATE” Reimb. Output Type = “None” Reimb. Frequency = “None” CMIA Method = “None”

Weekly Reimbursement Process

The weekly reimbursement process runs on a Monday through Friday cycle. The process consists of four jobs that run at night:

- Reimbursement Selection and Calculation,
- Reimbursement Generation,
- Negative Draw Prevention, and
- Reimbursement Output.

Reimbursement Selection and Reimbursement Generation run every night. Negative Draw Prevention and Reimbursement Output run on Friday nights.

Reimbursement Selection and Calculation

Reimbursement Selection and Calculation performs four functions:

- It gathers accounting transactions from the Cost Accounting Journal and a file of transactions that have been identified as suspended from reimbursement.
- It retrieves Drawdown Groups, Drawdown Departments, and Drawdown Units from the Major Program table and applies them to all transactions associated with Major Programs for which they have been defined.
- It identifies transactions that are suspended from reimbursement and writes them to the Reimbursement Suspense table.
- It creates the file for the next nightly process, Reimbursement Generation. This file is the Ready for Reimbursement table.

Reimbursement Generation

Reimbursement Generation performs three functions:

- It reads the Ready for Reimbursement table created by Reimbursement Selection and Calculation and the Reimbursement Holdings table, the latter to which it adds records.
- It retrieves reimbursement frequencies from the Reimbursement Frequency Date table and clearance patterns from the CMIA Setup table.
- It processes accounting records in two categories: CMIA Programs and Non-CMIA Programs:
 - CMIA records for which reimbursement should be requested by the next working day or sooner are written to the Reimbursement Request table. CMIA records for which it is too soon to request reimbursement are written to the Reimbursement Holding table. Records that are suspended for reimbursement are ultimately written to the Reimbursement Suspense table.
 - In cases where the Non-CMIA records dictate a maximum reimbursable amount, records will be split if the maximum amount is exceeded. The records, or split portions thereof, that are within or equal to the maximum reimbursable amount are written to the Reimbursement Request table. The records that exceed the maximum reimbursement amount are written to the Reimbursement Holding table.

Negative Draw Prevention

Negative Draw Prevention prevents the automatic generation of Receivable and Cash Receipt documents that would sum to a value of zero or less by a specified variable. Kentucky's implementation will accomplish this by using the values housed in the Letter-of-Credit field on the Funding Line or

Program Period. Negative Draw Prevention will summarize the records on Reimbursement Request by Letter-of-Credit. It will remove the records that sum to a total of zero or less from Reimbursement Request and write them to the Ready for Reimbursement table.

Reimbursement Output

Reimbursement Output uses the Reimbursement Request table and produces three products:

- Generated documents (Receivable and Cash Receipt),
- Billing data file, which the Transportation Cabinet submits to the Federal Highway Administration, and
- Reimbursement History table.

For records having a Drawdown Group codes, Reimbursement Output generates one Receivable document for each unique combination of Drawdown Group, Customer, and Major Program (document line limit permitting). It generates one Cash Receipt document per Drawdown Group (document line limit permitting).

Reimbursement Output submits its **RE** documents. The **RE** documents will process to *Pending* and be submitted to workflow when generated (unless they reject). It loads its Cash Receipt documents to the Document Catalog in *Draft* phase.

Finally, Reimbursement Output creates Reimbursement History table records that cross-reference each *reimbursement* record to the *reimbursable* record from which it was created.

9 – Session Summary

Tables – Cost Accounting reference tables are used to setup the Major Program structure.

Subrecipient Table Setup –Communication between primary recipients and subrecipients is essential to maintaining appropriate table setup for grants in eMARS.

Documents – eMARS uses documents to record financial information and administrative events into the system.

Reports and Inquiries – eMARS provides several reports for cost accounting needs. Inquiry pages are also available for locating cost accounting information.

Error Messages – When saving, validating or submitting a document, eMARS performs a series of edit checks on the document.

Optional Functionality – Additional Chart of Accounts elements are available, but optional, for cost accounting.

Transition – Suggested conventions for table setup, and a description of the reimbursement offline process.

Review Questions

Question 1: eMARS uses Front-end split functionality, which

A	adjusts the input document to infer and record the accounting codes and the funding participation information at the time of validation
B	allows the funding to be split between select chart of accounts elements
C	performs the funding source calculations for transactions at the time of document validation
D	Updates budgets real-time so the financial status is known immediately
E	All of the above

Question 2: The Major Program cannot be entered on the accounting line of an accounting document.

A	True
B	False

Question 3: What elements must be included on the accounting line of payment documents?

A	Major Program and Termini
B	Program and Program Period
C	Program and Phase
D	Funding Profile and Funding Priority

Question 4: In eMARS, there are only six Customer codes used for Cost Accounting.

A	True
B	False

Question 5: Suppose you have a Major Program for which awards cover two federal fiscal years, and two awards have been received: one in federal fiscal year 2009 and one in federal fiscal year 2010. Assuming both awards will be tracked within the same Major Program, if Program Period 09 is established with a Program Period Inf From date of 10/1/08, which of the following is the recommended Program Period Inf To date?

A	09/30/08
B	09/30/09
C	09/30/10
D	10/01/10

Question 6: For the same Major Program, suppose Program Period 10 is established with a Program Period Inf To date of 9/30/10. If a third award is received for federal fiscal year 2011, which of the following is a valid Program Period Inf From date for Program Period 11?

A	09/30/11
B	10/01/11
C	10/01/10
D	10/01/09

Review Answers

Question #1: eMARS uses Front-end split functionality, which	
Answer: E	All of the above (page 7)
Question #2: The Major Program cannot be entered on the accounting line of an accounting document.	
Answer: A	True (page 11) Major Program is inferred from the Program (PROG) table entry for the Program code entered on the accounting line. An exception is the JVC where all elements are coded.
Question #3: What elements must be included on the accounting line of payment documents?	
Answer: B	Program and Program Period (page 5) If Reporting Basis = “Cash” or “Accrual” on the Major Program table, Program Period may be inferred rather than entered by users, but even so it must be included on accounting lines before a document will process.
Question #4: In eMARS, there are only six Customer codes used for Cost Accounting.	
Answer: A	True (page 32 and 65)
Question #5: Suppose you have a Major Program for which awards cover two federal fiscal years, and two awards have been received: one in federal fiscal year 2009 and one in federal fiscal year 2010. Assuming both awards will be tracked within the same Major Program, if Program Period 09 is established with a Program Period Inf From date of 10/1/08, which of the following is the recommended Program Period Inf To date?	
Answer: B	09/30/09 (page 63) Program Periods cannot overlap. For this reason, it is recommended that Program Periods for multi-year grants be established with inference dates that indicate the first federal fiscal year of the award period.
Question #6: For the same Major Program, suppose Program Period 10 is established with a Program Period Inf To date of 9/30/10. If a third award is received for federal fiscal year 2011, which of the following is a valid Program Period Inf From date for Program Period 11?	
Answer: C	10/01/10 (page 22) If prior Program Periods have been entered, the Program Period Inf From date must be one day later than the Program Period Inf To date on the prior Program Period.]